Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2000

Volume I

Summary Report and Financial Statements

Canada

© Minister of Public Works and Government Services Canada 2000
Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2000-1E
ISBN 0-660-18104-5

101-00417/

To Her Excellency

The Right Honourable Adrienne Clarkson,
C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Ecellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2000.

All of which is respectfully submitted.

Lucienne Robillard

Lucienne Robillard,
President of the Treasury Board

Ottawa, September 11, 2000

To The Honourable Lucienne Robillard,
President of the Treasury Board

Madam:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2000, to be laid by you before the House of Commons.

Respectfully submitted,

Alfonso Gagliano,
Receiver General for Canada

Ottawa, September 11, 2000

To The Honourable Alfonso Gagliano,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2000.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a ten-year summary of the Government's financial transactions; analyses of revenues and expenditures, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

The audited financial statements contained in Volume I are for the year ended March 31, 2000.

Respectfully submitted,

Ranald A. Quail,
Deputy Receiver General for Canada

Ottawa, September 11, 2000

VOLUME I

1999-2000

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction
1. Financial Statements of the Government of Canada and Opinions and Observations of the Auditor General
2. Supplementary Financial Information
3. Revenues, Expenditures and Accumulated Deficit
4. Consolidated Accounts
5. Accounts Payable, Accruals and Allowances
6. Interest-Bearing Debt
7. Cash and Accounts Receivable
8. Foreign Exchange Accounts
9. Loans, Investments and Advances
10. Other Information Related to the Financial Statements
11. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: audited financial statements of the Government of Canada;

SECTION 2: ten-year summary of the Government's financial transactions;

SECTION 3: review of revenues, expenditures and accumulated deficit;

SECTION 4: analysis of consolidated accounts;

SECTION 5: analysis of accounts payable, accruals and allowances;

SECTION 6: analysis of interest-bearing debt;

SECTION 7: analysis of cash and accounts receivable;

SECTION 8: analysis of foreign exchange accounts;

SECTION 9: analysis of loans, investments and advances; and,

SECTION 10: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Opinions and Observations of the Auditor General

CONTENTS

Page

Preface 1.2
Statement of responsibility 1.4
Opinion of the Auditor General 1.5

Financial statements—

  Statement of transactions 1.6
  Statement of revenues, expenditures and accumulated deficit 1.7
  Statement of assets and liabilities 1.8
  Statement of changes in financial position 1.9
  Notes to the financial statements of the Government of Canada 1.10
Supplementary statement and opinion of the Auditor General—Debt Servicing and Reduction Account 1.23

Supplementary information—

  Observations of the Auditor General 1.26

NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the **Annual Financial Report** prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The **Annual Financial Report** is available on the Internet at http://www.fin.gc.ca/. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year. A supplementary statement reports transactions under the *Debt Servicing and Reduction Account Act*.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of four statements and accompanying notes.

The first is the **Statement of Transactions**, which shows the extent to which cash coming in to the Government exceeded cash going out, and the resulting net reduction in borrowing. For the purposes of this statement, cash is defined as the CRF balance at March 31, unadjusted for outstanding cheques, warrants and deposits on that date. The financial transactions are classified into the following categories:

- Budgetary transactions are all transactions with outside parties which enter into the calculation of the annual surplus or deficit of the Government, that is, tax and non-tax revenues, together with expenditures.

- Non-budgetary transactions are all transactions in assets and liabilities, other than those related to foreign exchange and unmatured debt.

- Foreign exchange transactions are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- Unmatured debt transactions show decreases or increases in unmatured debt, that is, the net change in amounts owing for marketable bonds, Treasury bills, Canada savings bonds and special non-marketable bonds and notes for the Canada Pension Plan and the Canada Health and Social Transfer Trust. They exclude unmatured debt payable in foreign currencies.

The second is the **Statement of Revenues, Expenditures and Accumulated Deficit**, which presents the Government's revenues, expenditures and surplus for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The third is the **Statement of Assets and Liabilities**, which discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences concern items that are not reported on this statement: capital assets, having been accounted for as expenditures when acquired, and tax revenues receivable since tax revenues are generally reported on a cash basis. The difference, therefore, between total liabilities and total assets is simply the aggregate of annual budgetary surpluses and deficits determined in accordance with the accounting policies of the Government.

The fourth is the **Statement of Changes in Financial Position**, which provides information on the Government's cash provided by operating, investing and foreign exchange activities, and how the cash was used to repay financing. For the purposes of this statement, cash is defined as the CRF balance at March 31, adjusted for outstanding cheques, warrants and deposits on that date.

In addition to the financial statements, a supplementary statement provides details of transactions under the *Debt Servicing and Reduction Account Act*. The Act calls for certain revenues, including the goods and services tax (GST), to be used to service the public debt and not to fund new program spending.

Other sections in this volume, together with Volume II of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The opinion of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; two notable exceptions are that capital assets are charged to budgetary expenditures at the time of acquisition or construction and tax revenues are generally reported on a cash basis. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act* and section 9 of the *Debt Servicing and Reduction Account Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

FRANK CLAYDON *Secretary of the Treasury Board and Comptroller General of Canada*	**KEVIN G. LYNCH** *Deputy Minister of Finance*	**RANALD A. QUAIL** *Deputy Receiver General for Canada*

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons:

My responsibility: I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 2000 and the statements of revenues, expenditures and accumulated deficit, changes in financial position, and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit as to whether:

1. the financial statements present information fairly (fairness);
2. the financial statements were prepared in accordance with the Government's stated accounting policies (compliance); and
3. the Government's stated accounting policies were applied on the same basis as in the preceding year (consistency).

The scope of my audit: I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion:

1. ***Fairness and compliance:*** These financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2000 and the results of its operations, the changes in its financial position, and its financial requirements for the year then ended, in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the financial statements.
2. ***Consistency:*** The Government's stated accounting policies have been applied on a basis consistent with that of the preceding year.

Additional information: Additional information and comments on the financial statements and this opinion are included in my observations at the end of Section 1, Volume 1 of the *Public Accounts of Canada*.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 2000

(in millions of dollars)

	2000	1999
BUDGETARY TRANSACTIONS—		
Revenues	165,708	155,671
Expenditures	-153,410	-152,787
Surplus for the year	12,298	2,884
NON-BUDGETARY TRANSACTIONS—		
Net requirement (-) or source from loans, investments and advances	-260	500
Net source from pension and other accounts	6,968	7,024
Net requirement (-) or source from other transactions	-4,440	1,083
Net source from non-budgetary transactions	2,268	8,607
Net source of funds (excluding foreign exchange transactions)	14,566	11,491
NET REQUIREMENT FOR FOREIGN EXCHANGE TRANSACTIONS	***-6,826***	***-5,700***
Total source of funds	7,740	5,791
NET REQUIREMENT FOR UNMATURED DEBT TRANSACTIONS	***-4,021***	***-6,864***
Increase or decrease (-) in cash	3,719	-1,073
CASH IN BANK AT BEGINNING OF YEAR(1)	***9,306***	***10,379***
CASH IN BANK AT END OF YEAR(1)	***13,025***	***9,306***

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.
In this statement, a positive amount indicates a source of funds and a negative amount indicates a requirement for funds.

(1) Cash in bank excludes outstanding cheques, warrants and deposits.

GOVERNMENT OF CANADA

Statement of Revenues, Expenditures and Accumulated Deficit for the Year Ended March 31, 2000

(in millions of dollars)

	2000		1999	
	Gross(1)	Net(1)	Gross(1)	Net(1)
REVENUES (Note 3)				
TAX REVENUES—				
Income tax—				
Personal	84,824	79,378	77,707	72,488
Corporation	23,170	23,170	21,575	21,575
Other income tax revenues	3,499	3,499	2,901	2,901
	111,493	***106,047***	***102,183***	***96,964***
Excise taxes and duties—				
Goods and services tax	25,710	22,790	23,534	20,684
Energy taxes	4,757	4,757	4,716	4,716
Customs import duties	2,105	2,105	2,359	2,359
Other excise taxes and duties	3,234	3,234	3,640	3,640
	35,806	***32,886***	***34,249***	***31,399***
Employment insurance premiums	***18,512***	***18,512***	***19,363***	***19,363***
TOTAL TAX REVENUES	***165,811***	***157,445***	***155,795***	***147,726***
NON-TAX REVENUES—				
Return on investments	5,403	5,251	5,072	4,991
Other non-tax revenues	6,876	3,012	6,676	2,954
TOTAL NON-TAX REVENUES	***12,279***	***8,263***	***11,748***	***7,945***
TOTAL REVENUES	**178,090**	**165,708**	**167,543**	**155,671**
EXPENDITURES (Note 4)				
TRANSFER PAYMENTS—				
Old age security benefits, guaranteed income supplement and spouse's allowance	22,856	23,410	22,285	22,781
Other levels of government	23,243	23,243	25,523	25,523
Employment insurance benefits	11,301	11,301	11,884	11,884
Canada child tax benefits	6,000		5,715	
Other transfer payments	21,455	18,535	21,585	18,735
TOTAL TRANSFER PAYMENTS	***84,855***	***76,489***	***86,992***	***78,923***
CROWN CORPORATION EXPENDITURES	***4,344***	***2,953***	***4,995***	***3,497***
OTHER PROGRAM EXPENDITURES—				
National Defence	10,574	10,201	9,125	8,781
All other departments and agencies	24,372	22,120	22,153	20,192
TOTAL OTHER PROGRAM EXPENDITURES	***34,946***	***32,321***	***31,278***	***28,973***
TOTAL PROGRAM EXPENDITURES	***124,145***	***111,763***	***123,265***	***111,393***
PUBLIC DEBT CHARGES	***41,647***	***41,647***	***41,394***	***41,394***
TOTAL EXPENDITURES	**165,792**	**153,410**	**164,659**	**152,787**
SURPLUS	**12,298**	**12,298**	**2,884**	**2,884**
ACCUMULATED DEFICIT, BEGINNING OF YEAR	**576,824**	**576,824**	**579,708**	**579,708**
ACCUMULATED DEFICIT, END OF YEAR (Note 5)	**564,526**	**564,526**	**576,824**	**576,824**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

(1) The difference between Gross and Net is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures and expenditures and tax credits related to the tax system included in revenues.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities at March 31, 2000

(in millions of dollars)

	2000	1999
LIABILITIES		
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES—		
Accounts payable and accrued liabilities	20,551	24,509
Interest and matured debt	8,353	9,791
Allowance for employee benefits	7,924	6,926
Allowance for loan guarantees and for borrowings of Crown corporations	3,920	4,090
TOTAL ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES	***40,748***	***45,316***
INTEREST-BEARING DEBT—		
Unmatured debt—		
Payable in Canadian currency—		
Marketable bonds	293,927	295,752
Treasury bills	99,850	96,950
Canada savings bonds	26,489	27,662
Non-marketable bonds and notes	3,552	4,063
	423,818	*424,427*
Payable in foreign currencies	32,588	36,000
Total unmatured debt (Note 6)	*456,406*	*460,427*
Pension and other accounts—		
Public sector pensions (Note 7)	128,346	122,407
Due to Canada Pension Plan (Note 8)	6,217	5,427
Other pension and other accounts	6,963	6,724
Total pension and other accounts	*141,526*	*134,558*
TOTAL INTEREST-BEARING DEBT	***597,932***	***594,985***
TOTAL LIABILITIES	**638,680**	**640,301**
ASSETS		
CASH AND ACCOUNTS RECEIVABLE—		
Cash in bank	13,025	9,306
Cash in transit	5,386	5,432
	18,411	*14,738*
Less outstanding cheques and warrants	3,900	4,045
Total cash	*14,511*	*10,693*
Accounts receivable (net of allowance for doubtful accounts of $2,261 million ($2,432 million in 1999))	4,353	4,580
TOTAL CASH AND ACCOUNTS RECEIVABLE	***18,864***	***15,273***
FOREIGN EXCHANGE ACCOUNTS (Note 9)	***41,494***	***34,668***
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations and other government business enterprises (Notes 10 and 13)	10,562	11,052
National governments, including developing countries and international organizations (Note 11)	7,316	7,555
Provincial and territorial governments and other loans, investments and advances	2,944	3,100
Portfolio investments	1,240	1,241
	22,062	*22,948*
Less allowance for valuation	8,266	9,412
TOTAL LOANS, INVESTMENTS AND ADVANCES	***13,796***	***13,536***
TOTAL ASSETS	**74,154**	**63,477**
ACCUMULATED DEFICIT (Note 5)	**564,526**	**576,824**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 2000(1)

(in millions of dollars)

	2000	1999
OPERATING ACTIVITIES —		
Surplus for the year	12,298	2,884
Expenditures not requiring cash:		
Interest on pension and other accounts	10,541	9,787
Government contribution for employee benefits	2,371	1,927
Provision for valuation of assets and liabilities	-4,402	-698
	20,808	13,900
Net payments from pension and other accounts	-4,010	-3,081
Net change in accounts receivable, accounts payable and accruals	-3,272	181
CASH PROVIDED BY OPERATING ACTIVITIES	***13,526***	***11,000***
INVESTING ACTIVITIES —		
Net decrease in loans, investments and advances	1,139	566
CASH PROVIDED BY INVESTING ACTIVITIES	***1,139***	***566***
FOREIGN EXCHANGE ACTIVITIES —		
Net decrease (-) or increase in foreign currencies borrowings	-3,412	8,817
Net increase in foreign exchange accounts	-6,826	-5,700
CASH REQUIRED FOR (-) OR PROVIDED BY FOREIGN EXCHANGE ACTIVITIES	***-10,238***	***3,117***
TOTAL CASH GENERATED BEFORE FINANCING ACTIVITIES	***4,427***	***14,683***
FINANCING ACTIVITIES —		
Net decrease in Canadian currency borrowings	609	15,681
CASH USED FOR FINANCING ACTIVITIES	***609***	***15,681***
Net increase or decrease (-) in cash	**3,818**	**-998**
CASH AT BEGINNING OF YEAR	***10,693***	***11,691***
CASH AT END OF YEAR	***14,511***	***10,693***

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

---

(1) The figures in this statement differ from those shown in the Statement of Transactions because the non-cash transactions have been reclassified and shown separately.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all departments, agencies, corporations and funds are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities. For these corporations, the Government reports in these financial statements only the cost of its investment and an allowance for valuation which includes their annual net profits and losses. In addition, any amounts receivable from or payable to these corporations are reported. More details on enterprise Crown corporations and other government business enterprises are provided in Note 10.

The Canada Pension Plan is not part of the reporting entity because it is under joint control of the Government and participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, as well as from the income earned on investments. More details on the Canada Pension Plan are provided in Note 8.

Basis of accounting

The Government reports revenues and expenditures on both a gross and net basis. On the net basis, certain expenditures are deducted from revenues and certain revenues are deducted from expenditures as described in Notes 3 and 4.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are significant and have been appealed to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued, are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Non-tax revenues are reported on an accrual basis.

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenditures include allowances to reflect changes in the value of assets or liabilities at their economic value, amortization of deferred costs and payments made under the terms of capital leases.

The costs of acquiring land, buildings, structures, equipment and other capital property are recorded as expenditures at the time of acquisition or construction.

Financial obligations to outside organizations or individuals are recorded as liabilities if the underlying event occurred prior to or at year end. Liabilities are recorded at the estimated amount ultimately payable, with such estimates being revised on an annual basis.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Concessionary loans

Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are included in full or in part as expenditures when the economic value of these loans is reduced due to their concessionary terms.

Sovereign loans

Loans to sovereign governments are considered collectible unless they are formally repudiated by the debtor. However, the Government has provided allowances on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements.

Gold reserves

The Government's gold reserves are included in the international reserves held in the Exchange Fund Account and are valued in relation to international agreements and a basket of four major currencies. More details on gold reserves are provided in Note 9.

Employee benefits

Employees' entitlements to severance and pension benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. For pensions, when actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the employees. More details on public sector pensions are provided in Note 7.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expenditure recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements. The Government applies exceptions to this policy in respect to claims related to the Government's arrangements with First Nations and to claims for significant tax refunds.

Comprehensive Aboriginal land claims are reported in the notes to the financial statements until such time as a settlement has been ratified by the involved First Nation and provincial or territorial government, and approved by Cabinet, after which they are recorded as liabilities. Other Aboriginal claims that are not being pursued through the courts are recorded as liabilities only after being reviewed and accepted by the Government as valid claims. Aboriginal claims that are being pursued through the courts are reported in the notes to the financial statements until a court decision is made or Cabinet approval to negotiate an out-of-court settlement has been granted.

Claims for significant tax refunds are reported in the notes to the financial statements until all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time they are recorded as liabilities. More details on contingent liabilities are provided in Note 14.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31.

Use of estimates and measurement uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates subject to measurement uncertainty in these financial statements include valuation allowances for loans including sovereign debt, investments and advances, borrowings of Crown corporations and other government business enterprises, employee benefits, pension obligations described in Note 7, future payments related to contingent liabilities, transfer payments to other levels of government, and liabilities under provincial and territorial tax collection agreements.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Some approvals are given in the form of annually approved limits through appropriation acts. Other approvals come from other legislation in the form of statutory spending authority for specific purposes (for example, old age security). During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2000	1999
Annual spending limits voted by Parliament	52,638	48,398
Expenditures permitted under other legislation	100,869	99,001
Total expenditures authorized	153,507	147,399
Less amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	3,946	3,135
Total used	149,561	144,264
Effect of consolidating certain accounts and provision for valuation	3,849	8,523
Net total expenditures	153,410	152,787

The use of budgetary expenditure authorities as reported in the preceding table differs from the total net expenditures reported in the Statement of Revenues, Expenditures and Accumulated Deficit. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. In addition, the authorities exclude the general provision for valuation of assets and liabilities, which is authorized by section 63 of the *Financial Administration Act*.

In addition to the authorities for budgetary expenditures, non-budgetary spending of $49,987 million ($51,576 million in 1999) was authorized for loans, investments and advances. A net amount of $26 million was repaid ($83 million in 1999), an amount of $22 million lapsed ($33 million in 1999) and an amount of $49,991 million is available for use in subsequent years ($51,626 million in 1999).

Details (unaudited) about the source and disposition of authorities are provided in Volume II (Part I) of the *Public Accounts of Canada.*

ii. Overexpenditure of spending authorities

During the year, Agriculture and Agri-food vote 5 – Capital expenditures; Canadian Heritage vote 40 – Payments to the Canadian Film Development Corporation; Canadian Heritage vote 85 – Payments to the National Capital Commission for grants and contributions; Indian Affairs and Northern Development vote L20 Loans and guarantees of loans through the Indian economic development account and, Treasury Board Secretariat vote 2 – Grants and contributions, were each overexpended by less than $50 million.

Details (unaudited) of the overexpended votes can be found in the ministerial sections of Volume II (Part I) of the *Public Accounts of Canada.*

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament. An authority to borrow up to $4,000 million is available from previous years. This authority was not used in 2000 and remains available for future years.

3. Revenues

In the Statement of Revenues, Expenditures and Accumulated Deficit, revenues and expenditures are reported on both a gross and net basis. The difference between the two is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, and expenditures and tax credits related to the tax system. Gross and net transactions are presented in the following tables.

i. Personal income tax

The following table presents details of personal income tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2000	1999
Gross personal income tax	84,824	77,707
Less transfer payments:		
Canada child tax benefit payments	6,000	5,715
Old Age Security benefit repayments	-554	-496
Net personal income tax	79,378	72,488

Details (unaudited) can be found in Section 3 of this volume.

ii. Excise taxes and duties

The following table presents details of the revenues from the goods and services tax (GST), as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2000	1999
GST and HST received	56,383	50,174
Less:		
Refunds	25,741	22,162
Rebates	2,194	1,909
GST paid by ministries	1,012	907
Transfer of HST to provinces	1,726	1,662
Gross GST	25,710	23,534
Less other transfer payments—		
Quarterly tax credits	2,847	2,850
Other HST payable to provinces	73	
Net GST	22,790	20,684

Additional details (unaudited) can be found in Section 3 of this volume.
For further details (audited) see the Debt Servicing and Reduction Account Statement of Transactions in this Section.

iii. Non-tax revenues

The following table presents details of non-tax revenues as classified in the Statement of Revenues, Expenditures and Accumulated Deficit:

	(in millions of dollars)	
	2000	1999
Gross return on investments		
Loans, investments and advances	2,732	2,755
Foreign exchange accounts	2,086	1,737
Other	585	580
	5,403	*5,072*
Less:		
Other program expenditures—Revenues netted against expenditures	91	41
Crown corporation expenditures—Revenues of consolidated Crown corporations	61	40
Net return on investments	5,251	4,991
Gross other non-tax revenues	6,876	6,676
Less:		
Other program expenditures—Revenues netted against expenditures	2,534	2,264
Crown corporation expenditures—Revenues of consolidated Crown corporations	1,330	1,458
Net other non-tax revenues	3,012	2,954

Details (unaudited) can be found in Section 3 of this volume.

4. Expenditures

Expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit are as follows:

i. By type of resources acquired or disbursements made

		(in millions of dollars)	
Standard Object		2000	1999
(1)	Personnel	18,390	16,348
(2)	Transportation and communications	1,896	1,733
(3)	Information	327	337
(4)	Professional and special services	4,467	4,007
(5)	Rentals	1,117	1,105
(6)	Purchased repair and maintenance	1,577	1,502
(7)	Utilities, materials and supplies	1,916	1,697
(8)	Acquisition of land, buildings and works	679	743
(9)	Acquisition of machinery and equipment	3,741	3,315
(12)	Other subsidies and payments	5,180	5,486
		39,290	36,273
	Less:		
(13)	Revenues netted against expenditures	2,625	2,305
	Revenues of consolidated Crown corporations	1,391	1,498
	Net total—Other program and Crown corporation expenditures	35,274	32,470
(10)	Gross transfer payments	84,855	86,992
	Less tax credits and repayments	8,366	8,069
	Net transfer payments	76,489	78,923
	Total net program expenditures	111,763	111,393
(11)	Public debt charges	41,647	41,394
	Total net expenditures	153,410	152,787

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

ii. Transfer payments to other levels of government

	(in millions of dollars)	
	2000	1999
Canada health and social transfer[1]	14,891	16,018
Fiscal arrangements	10,721	11,645
Other	56	10
Alternative payments for standing programs[2]	-2,425	-2,150
Total expenditures	23,243	25,523

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada.*

[1] Refer to explanation at the following paragraph vi.

[2] This amount represents reduced transfer payments to one province where that province and the Federal Government have entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

iii. Other transfer payments by ministry

	(in millions of dollars)	
	2000	1999
Agriculture and Agri-Food	1,518	794
Foreign Affairs and International Trade	2,114	2,065
Health	1,161	1,180
Human Resources Development	2,008	2,429
Indian Affairs and Northern Development	4,185	4,451
Industry	2,971	2,282
Veterans Affairs	1,402	1,377
Other ministries	3,176	4,157
Total	18,535	18,735

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada.*

iv. Other program expenditures by ministry excluding National Defence

	(in millions of dollars)	
	2000	1999
Canada Customs and Revenue Agency	2,731	2,581
Fisheries and Oceans	1,127	1,080
Foreign Affairs and International Trade	1,335	1,248
Health	2,053	1,083
Human Resources Development	1,687	1,858
Industry	1,779	1,719
Public Works and Government Services	1,833	1,904
Solicitor General	2,920	2,664
Other ministries	6,655	6,055
Total net expenditures	22,120	20,192

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada.*

v. Public debt charges

	(in millions of dollars)	
	2000	1999
Interest on—		
Unmatured debt	25,598	26,052
Pension and other accounts	10,711	10,153
Amortization of discounts on Canada and Treasury bills	4,716	4,765
Amortization of premiums, discounts and commissions on all other debt	503	279
Servicing costs and costs of issuing new borrowings	119	145
Total public debt charges	41,647	41,394

Details (unaudited) can be found in Section 3 of this volume.

vi. Significant transaction

Canada Health and Social Transfer (CHST) supplement

In the February 2000 Budget, the Government announced a decision to provide a one-time supplement to the CHST of $2,500 million from funds available in fiscal year 1999-2000. Legislation authorizing the payment of the cash contribution to a trust account received parliamentary approval in June 2000. The Government recorded the CHST supplement as a liability at March 31, 2000 and charged $2,500 million to transfer payments to other levels of government. In 1999, a one time CHST supplement of $3,500 million was charged to transfer payments to other levels of Government.

5. Accumulated Deficit

The Government includes in its revenues and expenditures, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purposes accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2000	1999
Accumulated deficit excluding consolidated accounts	591,502	596,461
Consolidated accounts—		
Employment Insurance Account	-27,399	-20,147
Western Grain Stabilization Account	1,085	1,085
Other insurance accounts	-296	-281
Other consolidated accounts	-304	-300
	564,588	576,818
Consolidated Crown corporations	-62	6
Accumulated deficit	564,526	576,824

Details (unaudited) can be found in Section 4 of this volume.

6. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

The following table presents maturity of debt issues and interest rates by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Canada bills	Notes(4)	
Maturing year	Canadian $	Foreign(1) currency expressed in Canadian $	Treasury bills	Canada savings bonds(2)	Non-marketable bonds and notes(3)	US $ expressed in Canadian $	Foreign currency expressed in Canadian $	Total
2001	33,950	2,174	99,850		23	6,008	651	142,656
2002	34,876	1,449		1,942	143		777	39,187
2003	28,412	4,348		1,771	17			34,548
2004	27,936			2,526	17		94	30,573
2005	29,015	2,899		2,931	17		1,449	36,311
2006 and subsequent	140,252	10,542		17,729	3,335		2,197	174,055
	294,441	21,412	99,850	26,899	3,552	6,008	5,168	457,330
Less Government's holdings of unmatured debt	514			410				924
	293,927	21,412	99,850	26,489	3,552	6,008	5,168	456,406
Nature of interest rate(5)	Fixed(6)	Fixed	Variable	Variable	Fixed	Variable	Fixed(7)	
Effective weighted average annual interest rates including swaps	7.37	5.04	5.31	5.13	10.04	5.87	4.95	
Range of interest rates	4-15.75	4.875-6.75	4.56-5.98	3.85-5.6	5.17-17.51	5.45-6.29	1.9-6.54	

Details (unaudited) can be found in Section 6 of this volume.

(1) Includes marketable bonds that were issued in US dollars and in other currencies.

(2) Canada savings bonds are redeemable on demand.

(3) Non-marketable bonds and notes are comprised of $3,427 million of bonds issued to the Canada Pension Plan and of $126 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health Care.

(4) Foreign currency notes are comprised of Canada notes and Euro medium-term notes issued in US dollars and other foreign currencies.

(5) Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

(6) Includes real return bonds which have a variable component based on the consumer price index.

(7) Includes medium-term notes which have variable rates.

ii. Derivative financial instruments and foreign currency contracts

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gain or loss due to fluctuations in the foreign exchange value of the swaps is presented with the liability on the Statement of Assets and Liabilities and recognized as a gain or loss on foreign exchange in the Statement of Revenues, Expenditures and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31, 2000 are as follow:

	(in millions of dollars)			
	2000		1999	
Maturing year	Interest rate swaps Canadian $	Cross currency swaps Canadian $	Interest rate swaps Canadian $	Cross currency swaps Canadian $
2000			500	439
2001		28		30
2002	685	1,486	702	1,400
2003		3,222		2,852
2004	50	3,042	50	2,288
2005		4,140		1,456
2006 and subsequent	1,776	9,067	1,849	8,231
	2,511	20,985	3,101	16,696

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. The financial institutions must have a credit rating equivalent to AA- or better for swaps with remaining maturity terms between 3 and 10.5 years and A or better for terms of up to 3 years.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any significant credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

	(in millions of dollars)	
Standard & Poor's	2000	1999
AAA	1,085	525
AA+	3,308	6,029
AA	5,008	1,121
AA-	9,578	7,876
A+	4,517	4,246
	23,496	19,797

(c) Foreign currency contracts

The Government has entered into forward currency transactions to hedge against exchange rate fluctuations relating to Canada's Reserve Position in the International Monetary Fund (IMF), which forms part of Canada's foreign exchange accounts. Canada's IMF Reserve Position is denominated in Special Drawing Rights (SDRs). The hedging transactions involve the forward purchase and sale of the composite currencies of the SDRs (i.e. Euro, US dollar, Pound sterling and Japanese yen. The Deutsche mark and French franc were also composite SDR currencies prior to the introduction of the Euro on January 1, 1999). These hedges are presently being unwound and only forward sales and purchases against the US dollar are outstanding as of March 31, 2000.

As at March 31, 2000 the notional value of these outstanding forward currency contracts is $2,357 million ($12,240 million in 1999) and the unrealized gain which is not recognized in the financial statements is $16 million ($62 million in 1999). All forward currency transactions have a maximum term of about 12 months or less. The Government manages its exposure to forward currency contract counterparties by dealing principally with financial institutions having a credit rating from recognized credit rating agencies of at least AA-.

The Canadian dollar notional values of the forward currency contracts outstanding as at March 31 are presented in the following table:

	(in millions of Canadian dollars)			
	2000		1999	
Currency	Forward sale contracts	Forward purchase contracts	Forward sale contracts	Forward purchase contracts
US dollar	2,299	58	4,806	3,690
Deutsche mark			678	
Japanese yen			770	
Pound sterling			387	
French franc			343	
Euro			892	674
Total	2,299	58	7,876	4,364

iii. Fair values of financial instruments

(a) Financial assets and liabilities

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instruments be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of Canadian dollars)					
	2000			1999		
Financial assets and liabilities	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets						
Cash	14,511	14,511		10,693	10,693	
Accounts receivable	4,353	4,353		4,580	4,580	
Foreign exchange accounts	41,494	42,005	511	34,668	35,473	805
Loans investments and advances excluding investments in enterprise Crown corporations	11,068	11,640	572	11,641	11,949	308
Liabilities						
Accounts payable, accruals and allowances	40,748	40,748		45,316	45,316	
Unmatured debt	456,406	479,316	-22,910	460,427	508,615	-48,188
Pension and other accounts	135,309	124,077	11,232	129,131	116,388	12,743
Due to Canada Pension Plan	6,217	6,217		5,427	5,427	
Net fair value in excess of carrying value			-10,595			-34,332

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, accounts receivable, accounts payable, accruals and allowances, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds (denominated in Canadian dollars and foreign currencies), treasury bills (issued in Canadian dollars), Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension liabilities are assumed to approximate actuarial liabilities. These are established by projecting benefits expected to be paid in the future and calculating their present value.

(b) Derivative financial instruments and foreign currency contracts

The following table presents the fair value of derivative financial instruments and foreign currency contracts with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2000		1999	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	23,496	-253	19,797	-289
Foreign currency contracts—				
Forward sales	2,299	16	7,876	69
Forward purchases	58		4,364	-7

Fair values of the swap and forward currency contract agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap or forward currency contract agreements by using year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

7. Public Sector Pensions

The Government is responsible for defined benefit pension plans covering substantially all of its full-time employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Crown corporations) as well as federally appointed judges and Members of Parliament. Pension benefits are generally calculated by reference to highest earnings for a specified period of time. They are related to years of service and are indexed to inflation.

Until March 31, 2000, separate market invested funds were not set aside to provide for payment of these pension benefits. Pursuant to the *Public Sector Pension Investment Board Act* that was assented to on September 14, 1999, beginning on April 1, 2000, new contributions to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans will be transferred to the Public Sector Pension Investment Board. The Board is a separate corporate body created on April 1, 2000. Its goal will be to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

Annually, pension obligations are estimated by projecting benefits expected to be paid in the future and calculating their present value. Many assumptions are required for this process, including estimates of future inflation, interest rates, general wage increases, work-force composition, retirement rates and mortality rates. The long-term rate of inflation used in the valuation is 2 percent.

The Government uses its best estimates for the assumptions affecting these pension obligations. Changes in assumptions can result in significantly higher or lower estimates of liabilities. For example, an increase of 1 percent in the inflation rate would increase the pension liability by approximately $14,800 million, whereas an increase of 1 percent in interest rates would reduce the pension liability by about $15,100 million.

The pension liability recorded in the financial statements is comprised of the accrued benefit obligation determined as of March 31, 2000, which amounted to $117,114 million ($109,664 million in 1999) and unamortized pension adjustments of $11,232 million ($12,743 million in 1999). Pension adjustments arise when actual experience varies from estimates and will be amortized over periods ranging from 7 to 14 years, which will affect expenditures in those years.

Amendments were made to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans on September 14, 1999 to provide for extended survivor's benefits and the charging of administration costs directly to the pension plans. The March 31, 2000 accrued benefit obligation incorporates the cost of these changes. The one time effect of these amendments is estimated at $822 million and is charged to the pension related expenditure.

Interest at the Government's long-term bond rate (9.3 percent in 2000 and 9.6 percent in 1999) is calculated on actuarial obligations and is reported as part of public debt charges. Charges to expenditures are summarized as follows:

	(in millions of dollars)	
	2000	1999
Employer contributions[1]	2,362	1,919
Pension plan amendment costs	822	1,195
Statutory payments under various acts	91	90
Pension costs attributable to Public Service restructuring		-222
Amortization of estimation adjustments	-2,501	-2,341
Net pension costs	774	641
Interest charged to public debt charges	9,982	9,468
Total pension related expenditure	10,756	10,109

Details (unaudited) can be found in Section 6 of this volume.

[1] Net of $254 million ($241 million in 1999) already recorded in pension related expenditure of previous years.

8. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. As administrator, the Government's authority to spend is limited to the Plan's net assets of $41,261 million ($39,100 million in 1999).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of $6,217 million ($5,427 million in 1999) is reported as the Government's liability to the Plan at March 31 and represents the balance in the Account, net of short-term investments in Canada bonds.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the *Seventeenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

9. Foreign Exchange Accounts

i. Foreign exchange accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The following table presents the balances of foreign exchange accounts:

	(in millions of dollars)	
	2000	1999
International reserves held in the Exchange Fund Account	38,630	31,855
International Monetary Fund— Subscriptions	12,390	13,048
	51,020	*44,903*
Less:		
International Monetary Fund—		
Notes payable	8,005	8,639
Special drawing rights allocations	1,521	1,596
	9,526	*10,235*
Total foreign exchange accounts	41,494	34,668

Details (unaudited) can be found in Section 8 of this volume.

ii. Gold reserves

The Government keeps certain investments in its Exchange Fund Account to aid in the control and protection of the external value of the Canadian dollar. Part of these investments is in the form of gold: 1.5 million fine ounces (2.3 million fine ounces in 1999). These gold holdings are valued at 35 Special Drawing Rights (SDRs) or $68.33 per fine ounce ($71.70 in 1999), which approximates cost. An SDR is a unit of account used by the International Monetary Fund valued in terms of a basket of four major currencies (the Euro, US dollar, Pound sterling and Japanese yen. The Deutsche mark and French franc were also composite SDR currencies prior to the introduction of the Euro on January 1, 1999). This valuation results in a recorded value of $102 million ($165 million in 1999), which is much lower than the market value of $602 million ($970 million in 1999) using a value of $401.12 per fine ounce ($421.61 in 1999).

Further details are provided in the financial statements of the Exchange Fund Account in Section 8 of this volume.

10. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-one corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty such corporations (twenty-one in 1999) whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Corporation.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, in addition to recording the Government's investment in these corporations as described below, the Government reports any amounts receivable from or payable to these corporations and records an allowance for valuation which includes the annual net profits and losses of the corporations. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations.

Details of enterprise Crown corporations and other government business enterprises are included in Section 9 of this volume.

The following table presents the Government's recorded financial assets for enterprise Crown corporations and other government business enterprises. Of this amount, $3,619 million ($3,592 million in 1999) represents investments in capital stock and contributed capital of the corporations. The balance represents loans and advances made by the Government.

	(in millions of dollars)	
	2000	1999
Canada Mortgage and Housing Corporation	6,101	6,323
Farm Credit Corporation	1,973	2,209
Export Development Corporation	983	983
Business Development Bank of Canada	561	454
Other	944	1,083
Total	10,562	11,052

Details (unaudited) can be found in Section 9 of this volume.

Financial results for the enterprise Crown corporations and other government business enterprises are summarized as follows:

	(in millions of dollars)	
	2000	1999
Assets (including capital assets and deferred charges of $6,273 ($5,358 in 1999))	106,022	97,099
Liabilities	99,517	91,312
Net equity	6,505	5,787
Revenues	17,984	19,341
Expenses	15,329	16,828
Net income for the year	2,655	2,513
Other changes in equity		
Dividends[1]	-1,792	-1,976
Other	-145	-374
	718	163
Opening net equity	5,787	5,624
Closing net equity	6,505	5,787
Contractual commitments	8,561	8,665
Contingent liabilities	1,946	1,983

Details (unaudited) can be found in Section 9 of this volume.

[1] Amounts reported as dividends include $1,766 million ($1,704 million in 1999) from the Bank of Canada.

The President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada provides further information on the business and activities of all parent Crown corporations, as well as information on all Crown corporations and other corporate interests of Canada.

11. National Governments, including Developing Countries and International Organizations

i. Loans to developing countries

Included in loans to national governments of $3,138 million ($3,336 million in 1999) are loans to developing countries of $1,479 million ($1,525 million in 1999). Due to the concessionary nature of these loans (extended terms, low interest rates or no interest), loans signed before April 1, 1986 have been fully provided for in the allowance for valuation of assets. Any repayments received on these loans are included in revenues when received. All similar loans disbursed after April 1, 1986 have been treated as budgetary expenditures.

Details (unaudited) can be found in Section 9 of this volume.

ii. Loans, investments and advances to international organizations

Loans, investments and advances to international organizations, including development banks and their related funds, total $4,178 million ($4,219 million in 1999). Generally, advances to the funds are considered to be of a concessionary nature as the monies are loaned to developing countries on beneficial terms. Accordingly, advances to the funds prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets. Advances to the funds after April 1, 1986 have been treated as budgetary expenditures.

Details (unaudited) can be found in Section 9 of this volume.

12. Contractual Commitments

The nature of government activity results in some large multi-year contracts and obligations. Major contractual commitments that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2000	1999
Transfer payment agreements	14,749	13,913
Acquisition of property and equipment, and goods and services	7,449	5,677
Benefit plans for veterans	6,142	5,830
Operating and capital leases	3,546	3,917
International organizations	1,220	1,371
Pension liability under Continuation Acts	145	160
	33,251	30,868

Details (unaudited) can be found in Section 10 of this volume.

Estimated expenditures against these commitments in future years are as follows:

Year	(in millions of dollars)
2001	7,959
2002	6,483
2003	5,343
2004	4,294
2005	4,029
2006 and subsequent	5,143
	33,251

Details (unaudited) can be found in Section 10 of this volume.

i. Transfer payment agreements

Included in the transfer payment agreements commitments of $14,749 million ($13,913 million in 1999) is an amount of $8,592 million ($8,884 million in 1999) related to various contractual obligations of the Government through Canada Mortgage and Housing Corporation (CMHC) for social housing programs. These agreements are made to provide funding for projects for up to 40 years. Honouring these obligations currently amounts to about $1,700 million per year. Uncertainty in forecasting makes estimates beyond the year 2005 unreliable. Accordingly, the amounts reported for CMHC under transfer payment agreements cover only to 2005.

ii. Benefit plans for veterans

Under the *Pension Act*, the Government provides pensions and benefits for disability or death arising from military service. Estimated annual expenditures under this Act will approximate $1,200 million per year over the next few years. Uncertainty in forecasting makes estimates beyond the year 2005 unreliable. Accordingly, the amounts reported under benefit plans for veterans cover only the period to 2005.

iii. Operating and capital leases

Capital leases have various terms up to 50 years. Of the total of $3,546 million ($3,917 million in 1999) in operating and capital leases, $2,384 million ($2,706 million in 1999) represents future payments for capital leases. Of this, $1,304 million ($1,501 million in 1999) is imputed interest and executory costs.

13. Insurance Programs

Three enterprise Crown corporations, whose financial affairs are not consolidated with these financial statements, operate insurance programs for the Government. In the event the corporations have insufficient funds, the Government will have to provide financing.

Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to $60,000 deposited with each member bank, trust or loan company. Total insured deposits at March 31, 2000 amounted to $327,037 million ($307,998 million in 1999). At March 31, 2000, the fund has a surplus of $184 million ($27 million surplus in 1999). The premiums collected by the Corporation are expected to cover the cost of both current claims and possible future claims.

Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 2000 was $189,400 million ($183,000 million in 1999). The Fund has a surplus of $525 million at March 31, 2000 ($231 million in 1999). Canada Mortgage and Housing Corporation also operates the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*. Guarantees in force as at March 31, 2000 totalled approximately $27,709 million ($21,002 million in 1999). As at March 31, 2000 the fund has a surplus of $58 million ($47 million in 1999). Budgetary financial assistance, although rare, is provided at the discretion of the Government.

Export Development Corporation (EDC) provides export and foreign investment insurance to help with export trade. Insurance in force at March 31, 2000 was $11,100 million ($10,224 million in 1999). EDC set aside an allowance of $353 million as at March 31, 2000 ($308 million in 1999) to cover the cost of current and expected future claims. The premiums collected by the Corporation are expected to cover the cost of both current claims and possible future claims.

Details (unaudited) can be found in Section 10 of this volume.

14. Contingent Liabilities

Contingent liabilities which may become actual liabilities, are classified into three categories: guarantees by the Government, international organizations, and claims and pending and threatened litigation. The Government is confident that any ultimate settlement on these contingent liabilities will be for amounts significantly lower than those being disclosed.

i. Guarantees by the Government

Guarantees by the Government at March 31, 2000 amounted to $49,434 million net of an allowance of $3,920 million ($43,655 million net of an allowance of $4,090 million in 1999). The Government records an allowance for losses on loan guarantees and for borrowings of enterprise Crown corporations and other government business enterprises when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. All other loan guarantees are reported as contingencies.

ii. International Organizations

Contingent liabilities related to international organizations at March 31, 2000 amounted to $17,504 million ($18,104 million in 1999). The Government has callable share capital in certain international organizations that could require payments to those agencies.

iii. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable. Certain large and significant claims are described below:

Aboriginal and comprehensive land claims: Aboriginal claims with specific amounts totalling in excess of $200,000 million and comprehensive Aboriginal land claims amounting to $583 million ($742 million in 1999) are known to the Government. The Government is aware of an additional 2,000 potential claims currently being researched by First Nations. A reliable estimate of potential liability cannot be made at this time.

Significant tax refunds: There are $802 million ($574 million in 1999) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2000.

Further details (unaudited) can be found in Section 10 of this volume.

15. Environmental Liabilities

While estimates of total radioactive and non-radioactive waste clean-up costs for Canada have ranged as high as $30,000 million, much of this amount is clearly the responsibility of other levels of government and the private sector. Progress has been made in the identification and cataloguing of suspected contaminated sites, however, the process of assessing the nature and level of contamination on these sites, and the consequent preparation and costing of a remediation plan, is technically challenging and time consuming. While reasonable estimates of the costs attributable to the Government are not yet available, the Government will continue to work toward the determination and recognition of environmental liabilities in accordance with generally accepted accounting principles.

SUPPLEMENTARY STATEMENT

In the February 1991 Budget, the Government introduced measures aimed at improving its financial and economic position. These measures included proposals for a *Debt Servicing and Reduction Account Act*. On June 18, 1992, the Act was passed by Parliament with implementation for the 1991-92 fiscal year.

The *Debt Servicing and Reduction Account Act* calls for certain revenues including the goods and services tax (GST) to be used to service the public debt and not to fund new program spending. Transactions in respect of this Act are reported in the following statement.

OPINION OF THE AUDITOR GENERAL ON THE STATEMENT OF TRANSACTIONS OF THE DEBT SERVICING AND REDUCTION ACCOUNT

To the House of Commons:

I have audited the statement of transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2000. This financial statement is the responsibility of the Government of Canada. My responsibility, as required by section 9 of the *Debt Servicing and Reduction Account Act*, is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the transactions of the Debt Servicing and Reduction Account for the year ended March 31, 2000 in accordance with the *Debt Servicing and Reduction Account Act* and the stated accounting policies of the Government of Canada set out in Note 2 to the financial statement. As required by section 9 of the *Debt Servicing and Reduction Account Act*, I report that, in my opinion, these stated accounting policies have been applied on a basis consistent with that of the preceding year.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Debt Servicing and Reduction Account Statement of Transactions for the Year Ended March 31, 2000

(in thousands of dollars)

	2000		1999	
Goods and services tax and harmonized sales tax received		56,382,962		50,173,680
Less: Refunds	25,740,951		22,161,813	
Rebates	2,194,154		1,908,794	
Amounts paid by ministries	1,011,290		907,160	
Quarterly tax credits	2,846,993		2,849,817	
Transfer of harmonized sales tax to provinces	1,726,169		1,662,202	
Harmonized sales tax payable to provinces	73,198			
		33,592,755		29,489,786
Net goods and services tax		22,790,207		20,683,894
Penalties and interest received for goods and services tax		103,648		122,645
Gifts to the Crown		285		1,232
Proceeds credited to the Account		22,894,140		20,807,771
Public debt expenditures charged to the Account				
Public debt expenditures chargeable to the Account (Note 3)	30,536,407		30,849,779	
Less amount in excess of the Account's balance (Note 4)	7,642,267		10,042,008	
		22,894,140		20,807,771
Account balance, end of year		NIL		NIL

The accompanying notes are an integral part of this statement.

Notes to the Statement of Transactions of the Debt Servicing and Reduction Account

1. Authority and Objective

On June 18, 1992, the *Debt Servicing and Reduction Account Act* received Royal Assent. Section 8 of the Act requires that the *Public Accounts of Canada* for 1991-92 and each subsequent year contain a statement setting out the transactions in that year with respect to the Debt Servicing and Reduction Account (the Account).

On March 20, 1997, the *Debt Servicing and Reduction Account Act* was amended to reflect changes to the *Federal-Provincial Fiscal Arrangements Act* implementing Sales Tax Harmonization Agreements with concerned provinces, which became effective April 1, 1997.

The objective of the *Debt Servicing and Reduction Account Act* is to apply certain Government revenues against charges associated with the public debt. These revenues include goods and services tax, certain gains on disposals of investments in Crown corporations, and gifts to the Crown. The transactions recorded in the Account have been paid into or charged against the Consolidated Revenue Fund, and the Account is consolidated in the financial statements of the Government.

2. Significant Accounting Policies

The significant accounting policies are based on the terms and conditions contained in the *Debt Servicing and Reduction Account Act*. These accounting policies are consistent with the accounting policies of the Government of Canada.

i. Goods and services tax (GST)

The Government generally reports the GST and the HST (harmonized sales tax) in the year in which they are received. Amounts are reported net of Input Tax Credits claimed by registrants.

Refunds and rebates are generally reported in the year in which they are paid and are reported net of GST and HST collected by registrants. GST quarterly tax credits are charged in the quarter to which they relate. Transfers of HST to concerned provinces are based on estimates of HST receipts, refunds and rebates, and are generally recorded in the year paid.

ii. Other amounts credited to the Account

Penalties and interest are generally reported in the year in which they are received. Gain on sale of shares in Crown corporations, gain on disposal of shares or interest on wind-up of Crown corporations and gifts to the Crown are recorded in the year in which the transactions or events that give rise to these revenues occur.

iii. Public debt expenditures charged to the Account

Public debt expenditures charged to the Account include costs incurred by the Government during the year in servicing, issuing, repayment, discharge or settlement of a debt, under the authority of a Borrowing Authority Act.

3. Public Debt Expenditures Chargeable to the Account

Public debt expenditures chargeable to the Account are calculated as follows:

	(in thousands of dollars)	
	2000	1999
Public debt charges	41,647,288	41,393,989
Less: amounts unrelated to a Borrowing Authority Act—		
Interest on unmatured debt[1]	400,153	390,687
Interest on pension and other accounts	10,710,728	10,153,523
Public debt expenditures chargeable to the Account	30,536,407	30,849,779

[1] Interest on unmatured debt is related to special non-marketable bonds held by the Canada Pension Plan Investment Fund and the Canada Pension Plan Account.

4. Amounts in Excess of the Account's Balance

Public debt expenditures charged to the Account exceed the amount available in the Account balance for these charges. Under these circumstances, only the amount necessary to bring the Account balance to nil is charged to the Account as required under section 6 of the *Debt Servicing and Reduction Account Act.*

SUPPLEMENTARY INFORMATION

OBSERVATIONS OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 2000

INTRODUCTION AND MAIN POINTS

My opinion on the Financial Statements of the Government of Canada for the year ended March 31, 2000 will be my last as Auditor General of Canada. During my term as Auditor General, I have rendered 10 such opinions: 7 have been unqualified, or "clean" opinions and three have been qualified opinions. My predecessor was able to issue only one clean opinion during his 10 year term as Auditor General.

Obviously, this is a tremendous improvement for which many should be congratulated. The efforts of the central agencies (Finance, Treasury Board and Receiver General) to improve summary financial reporting have paid off; other government departments(1) have improved the financial information they provide to the central agencies; the Standing Committee on Public Accounts has kept pressure on the Government to improve its summary financial reporting practices; and the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants has continued to publish recommendations for governments in Canada that have moved them toward improved summary financial reporting.

For my part, every year I have included in these Observations a number of matters that require continuing attention. During my 10-year term, I have raised 23 such matters (described in the Appendix to these Observations), some of them a number of times. The Government has satisfactorily addressed eight of them and is considering seven. Unfortunately, on three of these matters the Government disagrees with me.

During my term I have issued 7 clean opinions out of a possible 10. The matters raised in these Observations will be a continuing challenge for my successor and the Government.

Each of the five other matters I have raised over the years was an observation on a specific transaction, in a particular year, not one repeated regularly. The most recent examples relate to accounting for the transactions with the Canada Foundation for Innovation in 1997 and the Canada Millennium Scholarship Foundation in 1998. That the Government changed its accounting policy to accommodate these transactions continues to trouble me. And because that change in accounting policy remains in effect today, I am worried that the next Auditor General may be faced with similarly inappropriate accounting transactions.

I do not raise matters in these Observations lightly. My purpose has always been – and continues to be – to draw the Government's and Parliament's attention to issues that, left unresolved, could lead to qualified opinions in future years.

My Observations this year therefore include a number of such matters. In addition, I explain in the Observations how I arrive at my opinion and what assurance it provides and does not provide to users. The main points contained in these Observations are the following:

- Under its Financial Information Strategy, the Government plans to implement full accrual accounting by 2001-02. As that fiscal year starts in about six months, the Government must move quickly to develop auditable estimates of significant assets and liabilities in order to prepare its 2001-02 financial statements. I am concerned that these estimates may not be ready on a timely basis.

---

(1) Throughout these Observations, the term "departments" includes the Divisions and Branches of the Public Service of Canada listed in Schedule 1.1 of the *Financial Administration Act*.

- The balance of the Employment Insurance Account stood at $28 billion on March 31, 2000. This balance is $13 billion more than the Chief Actuary of Human Resources Development Canada has estimated is necessary – and this excess continues to grow.
- Netting expenditures against revenues obscures large expenditure programs, results in the presentation of information inconsistently, and makes the Government's financial statements difficult to understand.

MATTERS REQUIRING CONTINUING ATTENTION

The Financial Information Strategy (FIS): The move to full accrual accounting

The Financial Information Strategy is designed to modernize government financial systems; introduce full accrual accounting; and result in more informed day-to-day decisions.

FIS is a multi-year project that will modernize financial systems and accounting practices in order to strengthen financial management. It is a cornerstone of the Government's plan to modernize comptrollership in departments. Under FIS, the responsibility for maintaining detailed accounting and other financial information will move from the centre to departments. FIS consists of three components: the implementation of new financial systems, the adoption of full accrual accounting, and the provision of improved financial information to managers for day-to-day decision making and when formulating key decisions. The Government has set a target date of 2001-02 for implementing the first two components of FIS. The third component will take more time, as managers need to become more familiar with using this improved information in formulating key decisions.

The modernization of new financial systems is going well but achieving more informed day-to-day decision making will take longer.

In the financial systems component, 14 departments connected their own financial systems to the new FIS central systems maintained by the Receiver General on April 1, 1999. Another 21 departments connected on April 1, 2000. At this writing, the 63 remaining departments are scheduled to connect on April 1, 2001. Therefore, all departments are scheduled to have implemented, by April 1, 2001, new financial systems capable of producing both summary information for government-wide reporting and auditable financial statements for their own operations. All of this financial information will be prepared under full accrual accounting.

What does the move to full accrual accounting mean ?

The Government's current basis of accounting, as described in Note 1 to the financial statements, is known as modified accrual accounting. This term means that while most operating expenditures and non-tax revenues are recorded in the financial statements when they are incurred or earned (even if cash is not paid out or received until later), tax revenues are accounted for when cash is received, and the entire amount of capital acquisitions such as buildings are treated as expenditures when acquired.

Full accrual accounting will recognize resources as they are consumed rather than only when acquired, and revenues as they are earned rather than only when received.

Full accrual accounting means a shift from the expenditure basis (recognition of resources acquired) to the expense basis (recognition of resources consumed), together with the recognition of tax revenues when earned. Using capital acquisitions as an example, "expenses" include only the portion of capital acquisitions that have been used up or consumed during the year, whereas "expenditures" include the entire amount of capital acquisitions.

While the Government's budgeting and reporting will move to an accrual basis of accounting, Parliament's granting of spending authority (appropriations) will remain on the present basis for the time being. The Treasury Board Secretariat (TBS) recently consulted with departments on the issue of accrual-based appropriations through a discussion paper, "Forging Stronger Links". It presented the arguments for changing the present basis of appropriations to an accrual basis so that ultimately appropriation authorities, with budgeting and reporting, would all be accounted for on the same basis, while providing additional information on resources acquired. TBS also held preliminary consultations on accrual appropriations with a sub-committee of the Standing Committee on Procedure and House Affairs.

Full accrual accounting also means that all liabilities and all assets will be recorded or recognized in the financial statements. The recognition of these assets and liabilities, however, will in no way alter the current level of government interest-bearing debt reflected in the financial statements. The next section describes the concerns I have about certain of these assets and liabilities.

What is the status of the move to full accrual accounting ?

The introduction of full accrual accounting is not going quite as well as the modernization of government financial systems.

I am concerned that TBS and departments appear to be putting considerable effort into developing accounting policies that are not currently required in the recommendations of the Canadian Institute of Chartered Accountants' Public Sector Accounting Board (PSAB). For example, a lot of effort has gone into developing policies on the capitalization of inventory for consumption (as opposed to inventory for resale) and intangible assets such as research and development costs and internally developed software.

Quite apart from the need to debate these issues in order to make the right choices for the longer term, many departments, particularly the smaller ones, already have their hands full capitalizing tangible capital assets without the added complexity of these additional policies. I am concerned that if this development continues, departments may not be ready to implement full accrual accounting – as recommended by PSAB – by 2001-02. Worse, information may be insufficient for the Auditor General to audit some of these financial statement components.

Recently, we expressed our concerns to TBS and I am pleased that in response, TBS has established a senior-level committee – on which my Office participates – to investigate the situation. At this writing, the committee was investigating the nature and extent of concerns expressed in departments. I hope this committee will develop practical solutions to those concerns in order to help departments meet the 2001-02 target.

I am also concerned about departmental readiness to implement the following full accrual accounting policies:

Aboriginal claims. The current Government policy for Aboriginal claims (found in Note 1 to the financial statements) does not result in the reporting of a reasonable estimate of the Government's liabilities for two types of Aboriginal claims: those being pursued through the courts and those being pursued through Indian and Northern Affairs Canada (INAC). While INAC currently complies with the policy in Note 1, in 2001-02 that policy will be amended to conform with full accrual accounting. We believe that the progress made to date by INAC to quantify these liabilities is not sufficient to ensure that the 2001-02 deadline will be met. My Office will continue to monitor the Government's efforts to properly quantify its estimated liabilities for Aboriginal claims being pursued through the courts and through INAC.

Prepaid expenses and transfer payments. Towards year end, departments make decisions regarding the timing of payments to recipients – particularly for transfer payments – on the basis more of using up lapsing spending authority than reflecting expenses in the proper accounting period. Further, transfer payments made as repayable contributions are often more in the nature of a loan but are authorized under a budgetary (expenditure) appropriation and therefore not recorded as a loan. A policy to deal with these situations is needed to provide for better reporting of costs in the period to which they relate and more effective budget management. TBS has yet to finalize an accounting policy for these situations.

Tangible capital assets. All tangible capital assets held by departments on April 1, 2001 must be identified and valued at historical cost. Many departments are having difficulty determining historical cost because original acquisition documents are often difficult to retrieve. To address this difficulty with real property, TBS and some departments are considering the use of the Book Value Calculator (BVC) developed by the Chief Appraiser of Public Works and Government Services Canada to establish reasonable estimates of these costs. This approach for real property seems reasonable, and my Office plans to use the Chief Appraiser's assessment in our future audits. While departments are making progress in valuing and taking inventory of their tangible capital assets, a significant amount of work remains to be done before the 2001-02 target.

Environmental liabilities. TBS has not yet approved a formal accounting policy for reporting environmental costs and liabilities. It issued a draft *Policy on Accounting for Costs and Liabilities Related to Contaminated Sites* in February 1999. Subsequently it issued in draft form the *Treasury Board Federal Contaminated Sites and Solid Waste Inventory Policy*, which was formally approved in June 2000. This inventory policy requires all custodial departments to input into the TBS inventories information on contaminated sites and solid waste landfills identified as at April 1, 1998. This initial input is to be completed by March 31, 2001. Both the accounting policy and the inventory policy are closely linked, yet the accounting policy remains in draft form.

In addition, TBS recently introduced the Federal Contaminated Sites Assessment Initiative. One of the Initiative's key goals is to improve the quality of the cost estimates of environmental liabilities that are to be reported in 2001-02. Although much work remains to be done in some departments, TBS is committed to its timeframe for reporting environmental costs and liabilities in 2001-02.

Can the Government implement full accrual accounting for 2001-02 ?

The Government has an enormous challenge to achieve its objective of implementing full accrual accounting for 2001-02. The effort and time this will take should not be underestimated.

The effort it will take to implement full accrual accounting should not be underestimated.

FIS is critical to the Government's continuing ability to produce the Public Accounts and to the Auditor General's ability to audit the financial statements contained therein. It will also be critical to the production of departmental financial statements and their potential future audit. My Office will continue to devote resources to monitoring this important project carefully. In my December 2000 Report to Parliament, I will report the results of a follow-up to both my September 1998 Chapter "The Financial Information Strategy: A Key Ingredient in Getting Government Right" and my November 1999 Chapter "Financial Information Strategy: Departmental Readiness". The follow-up will report on progress to date in all aspects of FIS implementation, including systems, policies and people. Future chapters will look at the actual implementation.

The excessive and growing balance in the Employment Insurance Account

The Employment Insurance Account is an integral part of the Government's financial statements (in other words, it is consolidated). Included in Section 4 of this Volume are the audited financial statements of the Account. The balance of this Account at March 31, 2000 stood at $28 billion, almost twice the maximum amount considered necessary by the Chief Actuary of Human Resources Development Canada in his report for 2000. My opinion on the financial statements of the Employment Insurance Account is in Section 4 of this Volume. It draws attention to this situation and urges the Canada Employment Insurance Commission to clarify and disclose the way it interprets the *Employment Insurance Act* in setting premiums to ensure that the intent of the *Act* has been observed.

The balance in the Employment Insurance Account is $13 billion more than the Chief Actuary of Human Resources Development Canada considers is necessary.

The House of Commons Standing Committee on Finance made certain recommendations on the issue of the Employment Insurance Account balance in its Report on Budget 2000. The Government's response to the Committee, summarized in *The Budget Plan 2000*, stated that it would "closely examine the recommendations...".(2)

---

(2) *The Budget Plan 2000*, p.62.

Canada Health and Social Transfer (CHST) program

In the 2000 Budget, the Government announced a $2.5 billion Supplement to the CHST program. This was similar to the $3.5 billion Supplement announced in the 1999 Budget. These Supplements were accounted for in the March 31, 2000 and March 31, 1999 financial statements, respectively. Although legislative authority for these Supplements did not receive royal assent until after the end of the respective fiscal year, in my view the accounting was appropriate in both years, since the Supplements met the accounting criteria for recognition in those years.

Parliament normally leaves the accounting for individual transactions up to the Government, but for the 1999 and 2000 Canada Health and Social Transfer Supplements, the accounting treatment was legislated.

However, an unusual feature of the legislation authorizing the Supplements was the stipulation of the fiscal year in which they were to be recorded in the government's financial statements. Both the *Budget Implementation Act, 2000* and the *Budget Implementation Act, 1999* contain the following words: "The Canada Health and Social Transfer shall consist of…a cash contribution of $2.5 billion [or $3.5 billion in 1999] **for the fiscal year beginning on April 1, 1999 [or April 1, 1998]**,….."(3) (Emphasis added.) Normally, the accounting for economic events is determined by the Government and audited by the Auditor General in accordance with the standards for governments enunciated by the Canadian Institute of Chartered Accountants. For these Supplements, however, the stipulation of the fiscal year in the Budget Implementation Acts is, in my view, a parliamentary direction on the way the Government shall account for these amounts in its financial statements.

I fully recognize Parliament's legislative supremacy. To date, however, Parliament's control over fiscal matters has provided authority for payments into and out of the Consolidated Revenue Fund without specifying how economic events should be accounted for under accrual accounting. My point is a delicate one. I am concerned, however, that the practice of dictating accounting treatment in legislation, if continued, may undermine the certainty implicit in the use of the accounting treatment determined according to objective accounting standards, which users of the Government's financial statements expect. The practice may even put the Auditor General in the awkward situation of disagreeing with such directions. I make these observations simply to bring to Parliament's attention a major implication of this practice.

Netting

I have had no success in convincing the Government to stop the practice of netting expenditures against revenues; I will elaborate on this issue in my next Report to Parliament.

On several occasions I have described my concern about the Government's practice of offsetting expenditures against revenues. In my 1999 Observations I noted that a $5.7 billion expenditure program was netted against personal income tax revenue; that the Government's Annual Financial Report(4) included financial statements on a gross basis, whereas the remainder of the Report presented analyses on a net basis; and that the presentation of both gross and net in the financial statements published in the Public Accounts resulted in a cluttered statement that was difficult to understand.

The Government's response to my 1999 Observation stated, "The net presentation is the appropriate approach for the budget because it is consistent with the way that Parliament appropriates funds. Furthermore, programs like the CCTB [Canada Child Tax Benefit] and the quarterly GST credit are integral parts of the tax system. These programs are administered through the tax system. They are thus netted from tax revenues for budgetary purposes."(5)

---

(3) *Budget Implementation Act, 2000*, Section 13 and *Budget Implementation Act, 1999*, Section 4.

(4) The Department of Finance publishes the *Annual Financial Report* of the Government of Canada. It presents and analyzes information taken from the *Public Accounts of Canada*, but in a concise and summarized form.

(5) *The Budget Plan 2000, p.190.*

I do not agree with this position and again in these Observations I call for information to be presented only on a gross basis. However, to ensure that Parliament understands my rationale completely, I will be discussing this in more detail in my October Report.

Debt Servicing and Reduction Account (DSRA)

I have been concerned about the DSRA for some time now. I have continually suggested that the Government and Parliament may wish to re-examine whether the DSRA is still needed and useful.

After I raised this issue last year, the House of Commons Standing Committee on Finance recommended the elimination of the DSRA. And yet the Government's response to my 1999 Observations – and presumably to the Committee – stated, "At this time, the DSRA provides important information to Canadians on the flow of GST revenues, gifts to the Crown and the net gains associated with disposals of investments in Crown corporations. This information is enhanced through the presentation of a separate audited statement. As a result, the government does not propose any changes be made at this time."(6)

I completely disagree with this position. In my view, the DSRA creates more confusion than useful information.

The DSRA was created along with the introduction of the GST. Essentially, it keeps track of GST and other revenues (gifts to the Crown and the gains on disposals of investments in Crown corporations). The *Debt Servicing and Reduction Account Act* requires that after interest is paid on the Government's debt, any remaining such revenues be used to actually pay down the debt. If that sounds complicated, it is – so let's look at some of the numbers in the DSRA financial statement that is included in the several pages just before my Observations.

The GST and other revenues amounted to $23 billion in 1999-00 ($21 billion in 1998-99). The interest on the public debt that this amount must cover before being applied to the debt itself amounted to $31 billion in 1999-00 ($31 billion in 1998-99)(7). So unless the GST increases significantly in the near future, or interest on our debt decreases significantly in the near future, it will be a long time – if ever – before these "earmarked revenues" can be used to retire our debt.

Recently, I have seen several articles generally related to the disclosures contained in the DSRA financial statement. The articles imply that if the GST revenue had been applied to reduce our debt, we would have retired hundreds of billions of dollars of debt by now. But, of course, if all GST revenues collected since its introduction had been applied to reducing our debt, the Government would have had to borrow an equivalent amount to finance its operations – resulting in a nil net reduction; or it would have had to reduce spending by an equivalent amount; or to the extent available, draw down on its cash reserves or other assets. There is also perhaps a misconception that money actually flows into and out of a separate DSRA bank account. It does not. All public money first flows into the Consolidated Revenue Fund, and Parliament then appropriates funds for spending, including debt servicing and debt retirement. The DSRA is simply a tracking account; the notion that it is anything more is simply a myth.

The Debt Servicing and Reduction Account financial statement may not be very meaningful to Canadians and Parliamentarians.

I recommend that the Government accept the recommendation of Parliament, through the House of Commons Standing Committee on Finance, to eliminate the DSRA.

---

(6) The Budget Plan 2000, p.192.

(7) Note 3 to the *Debt Servicing and Reduction Account Statement of Transactions* in this section explains why this amount differs from the amount for Public Debt Charges reported in the Statements of Revenues, Expenditures and Accumulated Deficit.

MY AUDIT OPINION

What my audit opinion means

Readers of the Government's financial statements should review my audit opinion every year.

This section of my observations discusses in more detail the messages that I convey in my audit opinion. As explained below, I have structured my audit opinion to highlight key messages. To understand the opinion properly, the reader should carefully review each paragraph, every year. It is inadvisable to assume that my opinion remains the same from one year to the next. Normally, my audit opinion consists of three paragraphs, plus an additional paragraph when I have a reservation in my opinion.

My responsibility. The introductory paragraph begins by listing the financial statements covered by my opinion. It is important to note that my audit opinion relates only to the financial statements and related notes contained in Section 1 of Volume I of the *Public Accounts of Canada*. It does not extend to the more detailed information presented in other sections of Volume I, or to Volume II.

The introductory paragraph concludes by confirming that the financial statements are the responsibility of the Government, and that my responsibility is to form an opinion on three distinct aspects of the financial statements as required by section 6 of the *Auditor General Act* and as outlined below.

The scope of my audit. In the second paragraph of my opinion, I state that my audit work on the Government's financial statements has been conducted according to generally accepted auditing standards. These standards are prescribed by the Canadian Institute of Chartered Accountants, and I follow them to ensure that my audit is conducted with appropriate rigour and professionalism. I also indicate that I perform my audit procedures to assess whether the financial statements are free of material misstatement.

I go on to explain that my audit includes assessing the reasonableness of significant estimates made by the Government. There is a good deal of judgment required in preparing and auditing financial statements for an entity the size of the Government of Canada. Many of the significant amounts reported in the financial statements, such as allowances for valuation of various assets and liabilities, are based on estimates made by the Government. These amounts are inherently imprecise. When considering whether misstatements exist in these estimates, I determine for each estimate a range of values that I believe would be reasonable. If the estimate as determined by the Government falls within that range, I conclude that the specific estimate is not misstated.

Finally in the paragraph, I note that my audit also includes assessing the appropriateness of the accounting policies used by the Government and evaluating the overall presentation of the financial statements. In order to make that assessment, there must be standards that I can use as a basis for my judgments. The standards that I continue to use this year are the stated accounting policies of the Government of Canada set out in Note 1 to the financial statements, pertinent legislation, and the recommendations of the Canadian Institute of Chartered Accountants' Public Sector Accounting Board.

My opinion. It is important to note that my opinion is not a statement of fact; rather, it is an expression of my professional judgment. The opinion paragraph contains my overall conclusions about three important matters:

1. Whether the financial statements present information fairly (fairness).
2. Whether the financial statements were prepared in accordance with the Government's stated accounting policies (compliance).
3. Whether the Government's stated accounting policies were applied on the same basis as in the preceding year (consistency).

My opinion on each of these three aspects of the Government's financial statements for 2000 does not include any reservations. The readers are therefore entitled to conclude that the amounts shown in the financial statements are fairly stated within the limits of materiality. Further, the Government has prepared its financial statements in compliance with its stated accounting policies set out in Note 1 to the financial statements. The reader may also conclude that the accounting policies used by the Government to prepare the financial statements are the same policies as were used last year.

My opinion on the Government's financial statements for 2000 states that they are "fairly" presented, are prepared in compliance with stated accounting policies and use policies that are consistent with 1999.

How I arrive at my opinion

If I conclude that in the aggregate the financial statements are free of material misstatement, I report that the information is "presented fairly". If I conclude that the statements are materially misstated, I describe the nature and extent of my concerns. I then go on to say that information is presented fairly "except for" the issues in my reservations.

The aggregate of all misstatements in the financial statements is considered material if, in the light of surrounding circumstances, it is probable that the misstatements would change or influence the decision of a person who was relying on the financial statements and who had reasonable knowledge of the Government and its activities. If I believe this is the case, I will include a reservation in my audit opinion.

Before commencing my audit, I make a judgment based on the Government's total expenditures as to what dollar magnitude (materiality) of misstatements in the financial statements would influence the decisions of users. That dollar amount is then used as a basis for determining the nature, extent and timing of the audit work required. For this year's audit, I set materiality at approximately one half of one percent of total gross expenditures of $166 billion.

Thus, to be in a position to render my audit opinion, generally accepted auditing standards require that I have "reasonable assurance" that my audit will reveal any misstatements aggregating to more than my predetermined level of materiality. In planning my audit, I accept some small amount of risk that my audit procedures will fail to detect whether the financial statements are materially misstated. I accept this minimal risk because it is cost-effective to do so. However, in conducting my audit, I perform specific audit procedures that reduce this risk to a level I consider acceptable. These include, for example, testing a sample of transactions and account balances, performing analyses, confirming year-end balances with third parties and, where considered necessary, reviewing significant internal controls.

In all of my audit work on these financial statements, I also take into account the basic requirement that the Government comply with parliamentary authorities to spend, borrow and raise revenues.

What my audit provides and does not provide

To summarize, my audit of the Government's financial statements provides an opinion on whether they present information fairly. An auditor's opinion enhances the credibility of reported financial results or, in some cases, may alert readers to problems in the financial statements. In describing what my audit opinion provides to readers, however, it is important to highlight what the opinion does not do. My audit opinion does not address the issue of the economical, efficient and effective use of resources by the Government; that aspect of our work is separate from our audit of the Government's financial statements.

My opinion adds credibility to the Government's financial statements; it does not address value-for-money issues.

Furthermore, my audit of the Government's financial statements is neither extensive enough nor specifically designed to provide assurance of the integrity of each of the Government's many and varied systems of internal control, nor its compliance with the spending limits on each of its several hundred individual appropriations. My Office conducts additional work in each of these areas on a cyclical basis in departments and Crown corporations. I consider the results of all of this work in developing my opinion on the Government's financial statements. If issues have been identified that I believe are significant to the users of the financial statements, I will mention them in my opinion or in my observations. Although this year we identified some issues of internal control and compliance with authority, none required mention in my opinion on the financial statements.

Finally, my audit work on the Government's financial statements is not designed to, and the opinion does not, provide assurance that all the transactions of the Government are in compliance with laws and regulations. I have reported different cases of non-compliance with authorities in my previous separate reports to the House of Commons. My audit work in this area is continuing and I will report to Parliament any significant cases observed in the course of my additional audit work.

CONCLUSION

Notwithstanding issues raised in these Observations, the Government of Canada remains a world leader in government-wide financial reporting

Throughout my term as the Auditor General of Canada, I have said publicly that the Government of Canada remains a world leader in government-wide financial reporting, as evidenced by the financial statements included in the Public Accounts and the Annual Financial Report. In this, my final year as Auditor General, I again congratulate those responsible for this significant and continuing achievement.

Why do I emphasize this? Just take a look at the summary-level financial reporting practices of other nations. In the United States, my counterpart has had to deny an opinion on that government's financial statements because he has been unable to audit some of the key components in those statements. My counterpart in the United Kingdom has not yet been asked to render such an opinion because that government has not yet produced a summary-level financial statement, although this is coming. And while my counterparts in New Zealand and Australia have been able to render "clean" opinions on their governments' financial statements, summary-level or government-wide reporting has been provided only in the past few years. In Canada, we have been doing this for decades. All Canadians should be proud of their government's achievements in this area.

Last year I was concerned about the timeliness of information provided by departments and the central agencies. This year, departments have significantly improved in meeting the reporting deadlines established. As a result, I have been able to sign my opinion on the government's financial statements earlier than at any time during my 10 year term.

But we must not rest on our laurels. The issues that I raise in these, my last Observations, will be a continuing challenge for my successor and the Government. I urge the Government to take action on a priority basis to address and resolve these issues.

As I complete my term as Auditor General over the next few months, I take great personal satisfaction in the role I have been privileged to play in Canada's achievements at summary-level financial reporting. I consider the aspects of my role that relate to these Public Accounts and the Annual Financial Report as one of the most important parts of my mandate. And I wish my successor and the Government well in this important area.

SUMMARY OF AUDIT OBSERVATIONS
1991 to 2000

Appendix

	Observation	**Year(s) Made**	**Description of Issue**	**Resolved (Yes/No/In process/ Single occurence)**
1	Improper accounting for the effect of short-term wage restraint on employee pensions	1991	The Government's adjustment of its pension liability did not fully conform to PSAAC's Accounting Statement 5, nor did it use the Chief Actuary's assumptions when estimating employee pension liabilities at year-end.	Single occurence
2	Improper accounting for a reduction in the value of the investment in Petro-Canada	1991	The Government restated previously reported deficits rather than including the reduction in value in the current year's deficit. The amount of the allowance was not in question, just the Government's handling of it. In previous years, all such allowances were charged to the deficit of the year in which they occurred. As such, there is a lack of consistency.	Single occurence
3	Improper accounting for income tax revenue collected on behalf of provinces	1991	The Government's approach to adjusting tax revenues due the provinces resulted in an overstatement of the deficit and an overstatement of the associated liability account.	Yes
4	Publishing a "scorecard"	1991, 1992	The Government should consider publishing a comparison of actual results with budget forecasts to inform Canadians about its performance in carrying out its action plan for deficit reduction.	Yes
5	Accrual accounting for tax revenues	1991, 1997, 1999	The Government currently recognizes tax revenue on the cash basis of accounting. With full accrual accounting, however, tax revenue would be recognized in the year that gave rise to the revenue. The accounting systems currently in use are not capable of dealing with full accrual of tax revenue. Therefore the Government should take the time necessary to ensure the integrity and auditability of that information.	In process (to be implemented with full accrual accounting)
6	Modified equity method of accounting for enterprise Crown corporations to be used in place of recording an allowance	1992, 1993, 1994, 1995, 1997, 1998, 1999	The Government currently uses allowances to include corporate profits and losses in the surplus for the year rather than the more appropriate modified equity method of accounting.	In process (to be implemented with full accrual accounting)
7	Allowances for loans	1992	The Government has not reassessed the allowance for loans made to other sovereign states since 1990. This reassessment should be done on a regular basis. The shortfall was not material in 1992 but it may become so in future years.	Yes
8	Offsetting Child Tax Benefit disbursements against revenues – "netting"	1992, 1994, 1999, 2000	The Government has offset disbursements under the Canada Child Tax Benefit program against personal income tax revenues. However, these disbursements are more properly classified as "program spending" and should be reported as such.	No

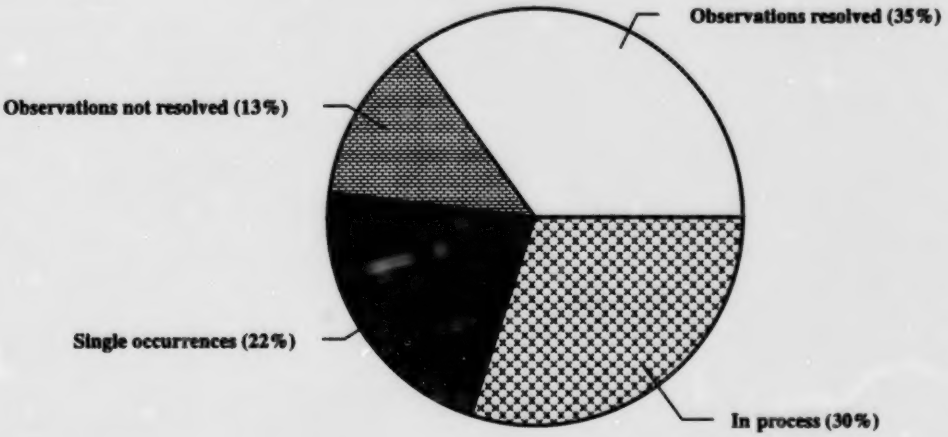
Summary of Audit Observations 1991 to 2000

	Observation	Year(s) Made	Description of Issue	Resolved (Yes/No/In process/ Single occurence)
9	Making loan guarantees	1992	All loan guarantees are disclosed in a note to the financial statements. However, these guarantees are not recorded as expenditures until they are honoured. This is too late. If it is likely a guarantee will have to be honoured and the amount can be reasonably estimated, an expenditure should be recorded.	Yes
10	Tax expenditures – delivering programs by forgoing revenues	1992	Tax expenditures can be used as substitutes for direct expenditures in the pursuit of public policy goals. However, tax expenditures are all but invisible. As such, they should be disclosed on a regular basis in a note or supplementary table.	Yes
11	Understandable financial statements	1992, 1993	The Government's financial statements would be more understandable if they were presented in a comprehensive but succinct annual financial report.	Yes
12	Timely financial statements	1993, 1994, 1999	The Public Accounts are tabled too late for meaningful analysis and discussion by members of Parliament and other users of the audited financial statements.	Yes
13	Capitalization of fixed assets as part of the adoption of full accrual accounting	1995, 1996, 1997, 1999, 2000	The OAG supports the Government's decision to adopt full accrual accounting and the capitalization of fixed assets. There are a few cautionary notes, though. For example, the capitalization and depreciation of physical assets and the Government's appropriation process should be harmonized. In addition, certain physical assets may require special consideration.	In process (to be implemented with full accrual accounting)
14	Accounting for environmental liabilities and contingencies	1995, 1996, 1997, 1998, 1999, 2000	1995 was the first year when the Government disclosed potential environmental liabilities of $2.8 billion in the notes to the financial statements. The Auditor General commends this step forward and encourages the Government to improve its reporting of these types of potential liabilities.	In process (to be implemented with full accrual accounting)
15	Recording of transitional assistance for harmonizing GST and PST	1996	The Government expensed and recorded a liability of $961 million for transitional assistance. However, the Auditor General disagreed that a liability existed because the eligibility criteria had not been met by the three provinces as of March 31, 1996.	Single occurence
16	Accounting for employee pensions	1996, 1997	The pension liability reported in the financial statements is significantly higher than the actuarial obligation. Part of the discrepancy is caused by the way the Government calculates pension interest expense. If it were to fully comply with PSAAB recommendations, the difference would be reduced over time.	Yes
17	Overstatement of the 1996-97 deficit by inappropriately recording a transfer payment to the Canada Foundation for Innovation	1997	The Government recorded both an expenditure and a liability of $800 million. However, the recipient of the money, the Canada Foundation for Innovation, did not even exist until April 25, 1997. As well, the funding agreement that set out the eligibility criteria was not signed until July 2, 1997.	Single occurence

Summary of Audit Observations 1991 to 2000

	Observation	Year(s) Made	Description of Issue	Resolved (Yes/No/In process/ Single occurence)
18	Statement of Transactions of the Debt Servicing and Reduction Account	1997, 1999, 2000	The Debt Servicing and Reduction Account applies specific revenues against charges associated with public debt. However, the very nature of the Consolidated Revenue Fund ensures that all revenues are deposited into it and all expenditures coming from it are authorized by Parliament. As a result, there is no need to issue a separate auditable statement; note disclosure would suffice.	No
19	Understatement of the 1997-98 surplus by inappropriate recording of a transfer payment to the Canada Millennium Scholarship Foundation	1998	$2.5 billion was recorded as owing to an organization that was not in existence at March 31, 1998. Although this was in accordance with the Government's stated accounting policies, this particular policy was considered inappropriate. Note that the Government had changed its policy on transfer payments following the payment to the Canada Foundation for Innovation and its associated issues.	Single occurence
20	Recorded and contingent liabilities for Aboriginal claims	1998, 1999, 2000	The Government needs to develop an appropriate accounting policy that addresses both the quantification of contingent liabilities for Aboriginal claims and the point in time at which they should be recognized in the financial statements as actual liabilities. In order to do this, the Government needs to improve the systems and processes that are used to monitor and provide management information on these claims.	In process (to be implemented with full accrual accounting)
21	Financial Information Strategy (FIS): the move to accrual accounting	1998, 1999, 2000	FIS involves significant changes in the Government's accounting systems and rules over the next several years. These changes include systems renewal, accrual accounting throughout the year, accrual accounting for tax revenue and full accrual accounting for capital assets. This strategy will be monitored carefully over the next few years.	In process (to be implemented with full accrual accounting)
22	Simplified and useful financial statements	1999	The annual financial report should be revised so that it is more useful and understandable. As well, it should be easy to access by interested Canadians.	In process
23	Employment Insurance Surplus: clarification of the intent of the legislation	2000	In view of the size and the continued rate of growth of the accumulated surplus in the Employment Insurance Account, it is important that the Commission clarify and disclose the way it interprets the *Employment Insurance Act* in setting premiums. Such clarification and disclosure are necessary to ensure that the intent of the *Act* has been observed.	No

SUMMARY OF AUDIT OBSERVATIONS
1991 to 2000



SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Supplementary Financial Information

CONTENTS

	Page
Introduction	2.2
Supplementary information—	
Summary statement of transactions	2.2
Detailed statement of revenue transactions	2.3
Detailed statement of expenditure transactions	2.4
Other levels of government	2.4
Statement of accumulated deficit	2.4
Statement of assets and liabilities	2.5
Detailed statement of non-budgetary transactions	2.6
Detailed statement of foreign exchange, unmatured debt and cash transactions	2.7

SUPPLEMENTARY FINANCIAL INFORMATION

Introduction

This section provides a ten year comparative summary of the Government's financial transactions, reflects the accounting policies explained in Note 1 to the audited financial statements in Section 1 of this volume.

The "Summary Statement of Transactions" (Table 2.1) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 2.1

GOVERNMENT OF CANADA SUMMARY STATEMENT OF TRANSACTIONS[1]

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Budgetary transactions										
Revenues	119,353	122,032	120,380	115,984	123,323	130,301	140,896	153,162	155,671	165,708
Expenditures	-151,353	-156,389	-161,401	-157,996	-160,785	-158,918	-149,793	-149,684	-152,787	-153,410
Surplus or deficit (-) for the year	-32,000	-34,357	-41,021	-42,012	-37,462	-28,617	-8,897	3,478	2,884	12,298
Non-budgetary transactions										
Loans, investments and advances	96	-409	533	562	331	2,698	275	2,031	500	-260
Pension and other accounts	7,030	5,724	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968
Other transactions	336	-2,758	-6	5,358	2,630	1,090	3,022	3,391	1,083	-4,440
Net source from non-budgetary transactions	7,462	2,557	6,524	12,162	11,620	11,434	10,162	9,251	8,607	2,268
Source of funds or financial requirements (-)	-24,538	-31,800	-34,497	-29,850	-25,842	-17,183	1,265	12,729	11,491	14,566
Net source or requirements (-) from foreign exchange transactions	-3,746	2,023	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826
Total source of funds or financial requirements (-)	-28,284	-29,777	-28,749	-31,978	-27,267	-21,887	-6,494	10,574	5,791	7,740
Net source from unmatured debt transactions[2]	29,341	27,982	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021
Change in cash in bank[3]	1,057	-1,795	2,107	-744	-244	6,662	811	1,013	-1,073	3,719
Cash in bank at beginning of year	1,512	2,569	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306
Cash in bank at end of year	2,569	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 1 of this volume.

(2) Cash requirements (–)

(3) Cash decrease (–)

TABLE 2.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF REVENUE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Tax revenues—										
Income tax—										
Personal	57,601	61,222	58,283	51,427	56,329	60,167	63,282	70,787	72,488	79,378
Corporation	11,726	9,359	7,206	9,444	11,604	15,955	17,020	22,496	21,575	23,170
Other income tax revenues	1,651	1,534	1,462	1,593	1,769	2,105	2,847	2,974	2,901	3,499
	70,978	*72,115*	*66,951*	*62,464*	*69,702*	*78,227*	*83,149*	*96,257*	*96,964*	*106,047*
Excise taxes and duties—										
Goods and services tax	2,574	15,168	14,868	15,696	16,786	16,375	18,079	19,461	20,684	22,790
Energy taxes	3,192	3,441	3,437	3,640	3,824	4,404	4,467	4,638	4,716	4,757
Customs import duties	4,001	3,999	3,811	3,652	3,575	2,969	2,676	2,766	2,359	2,105
Other excise taxes and duties	16,346	2,588	3,964	3,647	2,904	2,856	3,876	3,995	3,640	3,234
	26,113	*25,196*	*26,080*	*26,635*	*27,089*	*26,604*	*29,098*	*30,860*	*31,399*	*32,886*
Employment insurance premiums	*12,707*	*15,394*	*17,535*	*18,233*	*18,928*	*18,510*	*19,816*	*18,802*	*19,363*	*18,512*
Total tax revenues	**109,798**	**112,705**	**110,566**	**107,332**	**115,719**	**123,341**	**132,063**	**145,919**	**147,726**	**157,445**
Non-tax revenues—										
Return on investments—										
Bank of Canada	2,809	1,844	1,806	1,452	1,571	1,841	1,310	1,509	1,704	1,766
Canada Mortgage and Housing Corporation	772	753	800	719	706	680	632	610	591	561
Farm Credit Corporation	230	215	226	211	199	208	171	169	133	87
Exchange Fund Account	2,258	2,900	3,209	2,916	1,816	1,138	1,423	1,499	1,770	1,934
Interest on bank deposits	285	192	169	128	155	370	229	326	380	460
Other return on investments	453	617	628	716	574	238	445	314	413	443
	6,807	*6,521*	*6,838*	*6,142*	*5,021*	*4,475*	*4,210*	*4,427*	*4,991*	*5,251*
Other non-tax revenues	*2,748*	*2,806*	*2,976*	*2,510*	*2,583*	*2,485*	*4,623*	*2,816*	*2,954*	*3,012*
Total non-tax revenues	**9,555**	**9,327**	**9,814**	**8,652**	**7,604**	**6,960**	**8,833**	**7,243**	**7,945**	**8,263**
Total net revenues	**119,353**	**122,032**	**120,380**	**115,984**	**123,323**	**130,301**	**140,896**	**153,162**	**155,671**	**165,708**

TABLE 2.3

GOVERNMENT OF CANADA
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	17,131	18,393	19,106	19,903	20,511	21,034	21,606	22,225	22,781	23,410
Other levels of Government[1]	22,928	24,865	26,544	26,947	26,313	26,076	22,162	20,504	25,523	23,243
Employment insurance benefits	14,665	18,126	19,065	17,626	14,815	13,476	12,380	11,842	11,884	11,301
Family allowances and Child tax Credits[2]	2,736	2,821	2,194	7						
Other transfer payments	15,340	17,389	18,125	18,459	19,993	18,154	17,460	22,476	18,735	18,535
Total transfer payments	72,800	81,594	85,034	82,942	81,632	78,740	73,608	77,047	78,923	76,489
Crown corporation expenditures	5,713	5,252	6,219	5,298	5,003	4,321	3,578	2,548	3,497	2,953
Other program expenditures—										
National Defence	11,518	10,901	10,939	11,282	10,693	9,935	8,661	8,879	8,781	10,201
All other departments and agencies	18,734	17,468	20,384	20,492	21,411	19,017	18,973	20,279	20,192	22,120
Total other program expenditures	30,252	28,369	31,323	31,774	32,104	28,952	27,634	29,158	28,973	32,321
Total program expenditures	108,765	115,215	122,576	120,014	118,739	112,013	104,820	108,753	111,393	111,763
Public debt charges	42,588	41,174	38,825	37,982	42,046	46,905	44,973	40,931	41,394	41,647
Total net expenditures	151,353	156,389	161,401	157,996	160,785	158,918	149,793	149,684	152,787	153,410

[1] The detailed breakdown can be found in Table 2.3a.

[2] The Child Tax Benefit Program was introduced in January 1993 to replace the Child Tax Credits and the Family Allowances Program.

TABLE 2.3a

GOVERNMENT OF CANADA
OTHER LEVELS OF GOVERNMENT

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Canada health and social transfer[1]							14,911	12,421	16,018	14,891
Fiscal arrangements	9,245	9,935	8,664	10,101	8,870	9,405	9,418	10,000	11,645	10,721
Canada Assistance Plan	5,788	6,099	6,686	7,236	7,266	7,191	105	24	8	56
Insurance and medical care	6,033	6,689	8,307	7,232	7,691	7,115	-217	162	2	
Education support	1,862	2,142	2,887	2,378	2,486	2,365	-41	5		
Alternative payments for standing programs							-2,014	-2,108	-2,150	-2,425
Total	22,928	24,865	26,544	26,947	26,313	26,076	22,162	20,504	25,523	23,243

[1] The Canada health and social transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 2.4

GOVERNMENT OF CANADA
STATEMENT OF ACCUMULATED DEFICIT

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Accumulated deficit—Beginning of year	358,820	390,820	425,177	466,198	508,210	545,672	574,289	583,186	579,708	576,824
Deficit or surplus (-) for the year	32,000	34,357	41,021	42,012	37,462	28,617	8,897	-3,478	-2,884	-12,298
Accumulated deficit—End of year	390,820	425,177	466,198	508,210	545,672	574,289	583,186	579,708	576,824	564,526

TABLE 2.5

GOVERNMENT OF CANADA
STATEMENT OF ASSETS AND LIABILITIES

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
LIABILITIES										
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES—										
Accounts payable and accrued liabilities	13,269	13,550	13,144	16,977	20,325	21,181	19,265	22,364	24,509	20,551
Interest and matured debt	5,489	6,576	5,866	6,465	4,831	7,403	10,402	10,419	9,791	8,353
Allowance for employee benefits	3,950	3,050	3,285	3,555	3,910	4,290	5,180	6,729	6,926	7,924
Allowance for loan guarantees and borrowings of Crown corporations	4,170	4,020	4,555	4,930	5,540	5,440	5,253	4,188	4,090	3,920
Total accounts payable, accruals and allowances	***26,878***	***27,196***	***26,850***	***31,927***	***34,606***	***38,314***	***40,100***	***43,700***	***45,316***	***40,748***
INTEREST- BEARING DEBT —										
Unmatured debt—										
Payable in Canadian currency—										
Marketable bonds	143,485	158,051	178,412	203,392	225,679	252,700	282,498	294,583	295,752	293,927
Treasury bills	139,150	152,300	162,050	166,000	164,450	166,100	135,400	112,300	96,950	99,850
Canada saving bonds	33,250	34,589	33,365	30,418	30,460	30,460	32,470	29,769	27,662	26,489
Non-marketable bonds	3,492	3,501	3,505	3,497	3,488	3,478	3,468	3,456	4,063	3,552
	319,377	348,441	377,332	403,307	424,077	452,738	453,836	440,108	424,427	423,818
Payable in foreign currencies	4,526	3,444	5,409	10,668	16,921	16,809	23,016	27,183	36,000	32,588
	323,903	*351,885*	*382,741*	*413,975*	*440,998*	*469,547*	*476,852*	*467,291*	*460,427*	*456,406*
Pension and other accounts—										
Public sector pensions	76,139	81,881	87,911	94,097	101,033	107,882	114,205	117,457	122,407	128,346
Due to Canada Pension Plan	3,459	3,181	2,839	2,728	3,406	3,636	3,718	4,205	5,427	6,217
Other	2,974	3,234	3,543	3,710	4,755	5,322	5,782	5,872	6,724	6,963
	82,572	*88,296*	*94,293*	*100,535*	*109,194*	*116,840*	*123,705*	*127,534*	*134,558*	*141,526*
Total interest-bearing debt	***406,475***	***440,181***	***477,034***	***514,510***	***550,192***	***586,387***	***600,557***	***594,825***	***594,985***	***597,932***
TOTAL LIABILITIES	**433,353**	**467,377**	**503,884**	**546,437**	**584,798**	**624,701**	**640,657**	**638,525**	**640,301**	**638,680**
ASSETS										
CASH AND ACCOUNTS RECEIVABLE —										
Cash in bank	2,569	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025
Cash in transit	2,196	2,902	2,931	3,313	3,241	4,189	4,062	4,530	5,432	5,386
	4,765	*3,676*	*5,812*	*5,450*	*5,134*	*12,744*	*13,428*	*14,909*	*14,738*	*18,411*
Less outstanding cheques and warrants	4,022	2,695	3,228	4,015	3,751	3,700	3,253	3,218	4,045	3,900
Total cash	*743*	*981*	*2,584*	*1,435*	*1,383*	*9,044*	*10,175*	*11,691*	*10,693*	*14,511*
Accounts receivable	3,165	4,208	4,372	4,496	4,353	5,972	4,416	4,122	4,580	4,353
Total cash and accounts receivable	***3,908***	***5,189***	***6,956***	***5,931***	***5,736***	***15,016***	***14,591***	***15,813***	***15,273***	***18,864***
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	19,066	17,148	10,879	13,156	14,356	18,908	26,726	28,198	31,855	38,630
International Monetary Fund—Subscriptions	4,565	4,797	7,599	8,443	9,433	8,580	8,295	8,194	13,048	12,390
Less International Monetary Fund—Notes payable and special drawing rights allocations	5,063	5,400	7,681	8,674	9,439	8,434	8,208	7,424	10,235	9,526
Total net foreign exchange accounts	***18,568***	***16,545***	***10,797***	***12,925***	***14,350***	***19,054***	***26,813***	***28,968***	***34,668***	***41,494***
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	17,428	18,150	19,543	19,283	18,218	14,663	13,842	12,601	11,052	10,562
Joint and mixed enterprises	4,461	4,461	4,374	4,374	4,374	1,300	1,300	1,241	1,241	1,240
National governments including developing countries	3,476	3,535	3,382	3,434	3,282	3,221	3,074	2,859	3,336	3,138
International organizations	4,898	5,179	5,436	5,691	5,480	5,565	5,617	4,010	4,219	4,177
Provincial and territorial governments	937	819	1,086	1,111	876	709	554	318	48	1
Other	1,832	1,918	1,417	1,478	1,710	2,154	2,234	2,273	3,052	2,944
	33,032	*34,062*	*35,238*	*35,371*	*33,940*	*27,612*	*26,621*	*23,302*	*22,948*	*22,062*
Less allowance for valuation	12,975	13,596	15,305	16,000	14,900	11,270	10,554	9,266	9,412	8,266
Total loans, investments and advances	***20,057***	***20,466***	***19,933***	***19,371***	***19,040***	***16,342***	***16,067***	***14,036***	***13,536***	***13,796***
TOTAL ASSETS	**42,533**	**42,200**	**37,686**	**38,227**	**39,126**	**50,412**	**57,471**	**58,817**	**63,477**	**74,154**
ACCUMULATED DEFICIT	**390,820**	**425,177**	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,708**	**576,824**	**564,526**

TABLE 2.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Loans, investments and advances—										
Enterprise Crown corporations and other government business enterprises—										
Business Development Bank of Canada		-10				-50	-50		-50	-108
Canada Deposit Insurance Corporation	150	-360	-1,300	-66	991	533	772	460	395	
Canada Mortgage and Housing Corporation	194	65	238	105	240	571	325	230	410	223
Canadian National Railway System	13	15	16	17	19	2,360				
Export Development Corporation	-16			-25	-38	-132				
Farm Credit Corporation	-82	-159	71	-68	-35	214	-197	580	836	236
Other	-9	-73	-412	297	-112	59	-29	-29	-43	139
	250	*-722*	*-1,387*	*260*	*1,065*	*3,555*	*821*	*1,241*	*1,548*	*490*
Other loans, investments and advances—										
Joint and mixed enterprises			88			3,074		59		
National governments including developing countries	19	-59	152	-52	152	61	147	215	-476	198
International organizations	-232	-281	-256	-255	211	-86	-52	1,607	-209	41
Provincial and territorial governments	86	118	-268	-25	235	167	155	236	270	47
Other	-88	-86	495	-61	-232	-443	-80	-39	-779	110
	-215	*-308*	*211*	*-393*	*366*	*2,773*	*170*	*2,078*	*-1,194*	*396*
Total loans, investments and advances	35	-1,030	-1,176	-133	1,431	6,328	991	3,319	354	886
Allowance for valuation	61	621	1,709	695	-1,100	-3,630	-716	-1,288	146	-1,146
Total loans, investments and advances after allowance for valuation	96	-409	533	562	331	2,698	275	2,031	500	-260
Pension and other accounts—										
Public sector pensions (net)	6,511	5,742	6,030	6,186	6,936	6,849	6,323	3,252	4,950	5,938
Due to Canada Pension Plan (net)	497	-278	-342	-111	678	230	82	487	1,222	791
Other	22	260	309	167	1,045	567	460	90	852	239
Total pension and other accounts	7,030	5,724	5,997	6,242	8,659	7,646	6,865	3,829	7,024	6,968
Other transactions—										
Cash in transit	-161	-706	-29	-382	72	-948	127	-468	-902	46
Outstanding cheques and warrants	1,476	-1,327	333	787	-264	-51	-447	-35	827	-144
Accounts receivable	-744	-1,043	239	27	-412	-1,619	1,556	294	-458	227
Provincial and territorial tax collection agreements account	-813	-241	-747	-151	870	1,058	352	-551	1,267	-1,402
Other liabilities	578	559	-2	5,077	2,364	2,650	1,434	4,151	349	-3,167
Total other transactions	336	-2,758	-6	5,358	2,630	1,090	3,022	3,391	1,083	-4,440
Net non-budgetary transactions after allowance for valuation	**7,462**	**2,557**	**6,524**	**12,162**	**11,620**	**11,434**	**10,162**	**9,251**	**8,607**	**2,268**

Source/requirement (–)

TABLE 2.7

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Foreign exchange transactions—										
International reserves held in the Exchange Fund Account	-3,673	1,918	6,269	-2,277	-1,200	-4,552	-7,818	-1,472	-3,657	-6,775
International Monetary Fund—Subscriptions	-91	-232	-2,802	-844	-990	853	285	101	-4,854	658
	-3,764	*1,686*	*3,467*	*-3,121*	*-2,190*	*-3,699*	*-7,533*	*-1,371*	*-8,511*	*-6,117*
Less International Monetary Fund—Notes payable	5	-275	-2,181	-841	-586	851	174	766	-2,693	634
Special drawing rights allocations	-23	-62	-100	-152	-179	154	52	18	-118	75
	-18	*-337*	*-2,281*	*-993*	*-765*	*1,005*	*226*	*784*	*-2,811*	*709*
Total foreign exchange transactions	-3,746	2,023	5,748	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826
Unmatured debt transactions—										
Marketable bonds	15,404	14,499	19,731	27,142	25,142	28,660	32,744	15,788	9,575	-866
Treasury bills	20,600	13,150	9,750	3,950	-1,550	1,650	-30,700	-23,100	-15,350	2,900
Canada savings bonds	-6,482	1,339	-1,224	-2,947	43		2,010	-2,701	-2,107	-1,173
Non-marketable bonds	420	9	4	-8	-9	-10	-10	-12	607	-511
Canada notes and loans	-163	-7	-7			310	1,811	-456	-404	-208
Canada bills	-438	-1,008	2,552	3,097	3,397	-2,061	1,450	920	815	-4,163
Total unmatured debt transactions	29,341	27,982	30,856	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021
Cash in bank at end of year—										
In Canadian currency	2,459	677	2,774	2,032	1,817	8,479	9,254	10,293	9,275	12,981
In foreign currencies	110	97	107	105	76	76	112	86	31	44
Total cash in bank	2,569	774	2,881	2,137	1,893	8,555	9,366	10,379	9,306	13,025

Source/requirement (–)

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenditures and Accumulated Deficit

CONTENTS

	Page
Revenues	3.2
Accounting for revenues	3.2
Tax revenues	3.5
Non-tax revenues	3.7
Expenditures	3.8
Accounting for expenditures	3.8
Government spending	3.10
Expenditures by standard object	3.13
Expenditures under statutory authorities	3.13
Accumulated deficit	3.15

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenditures and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT

(in millions of dollars)

	1999-2000		1998-99	
	Gross	Net	Gross	Net
Revenues—				
Tax revenues	165,811	157,445	155,795	147,726
Non-tax revenues	12,279	8,263	11,748	7,945
Total revenues, Table 3.2	**178,090**	**165,708**	**167,543**	**155,671**
Expenditures—				
Transfer payments	84,855	76,489	86,992	78,923
Crown corporation expenditures	4,344	2,953	4,995	3,497
Other program expenditures	34,946	32,321	31,278	28,973
Total program expenditures	***124,145***	***111,763***	***123,265***	***111,393***
Public debt charges	41,647	41,647	41,394	41,394
Total expenditures, Table 3.6	**165,792**	**153,410**	**164,659**	**152,787**
Surplus for the year	**12,298**	**12,298**	**2,884**	**2,884**
Accumulated deficit, beginning of year	**(576,824)**	**(576,824)**	**(579,708)**	**(579,708)**
Accumulated deficit, end of year, Table 3.12	**(564,526)**	**(564,526)**	**(576,824)**	**(576,824)**

REVENUES

Revenues consist of all tax and non-tax amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. The Government generally reports tax revenues in the period in which they are received. Refunds of tax revenues are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada and where all such appeals have been exhausted or are not expected to be pursued, are reported on an accrual basis. The goods and services tax (GST) quarterly tax credits and payments under the Canada child tax benefit program are charged in the period to which they relate.

Tax revenues for a fiscal year include receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31 and amounts received in federal government offices by March 31, but not deposited until April or not credited to the Receiver General until April. Tax revenues also include amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, the GST and other excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenues are reported on an accrual basis.

Table 3.2 presents external revenues by main classification on both a gross and net basis. "Gross revenues" report all external revenues including:

- — revenues netted against expenditures where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenues;

- tax credits and repayments where certain tax credits are related to expenditures but are determined through the Income Tax System; and
- revenues of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain Crown corporations are included with those of the Government.

"Net revenues" exclude the above three categories.

TABLE 3.2
EXTERNAL REVENUES BY MAIN CLASSIFICATION

(in millions of dollars)

	1999-2000						1998-99	
	Gross revenues[1]	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations[2]	Net revenues[1]	Gross revenues[1]	Net revenues[1]
Tax revenues—								
Income tax—								
Personal	84,824			5,446		79,378	77,707	72,488
Corporation	23,170					23,170	21,575	21,575
Other income tax revenues	3,499					3,499	2,901	2,901
	111,493			*5,446*		*106,047*	*102,183*	*96,964*
Employment insurance premiums	*18,512*					*18,512*	*19,363*	*19,363*
Excise taxes and duties—								
Goods and services tax, Table 3.4	25,710			2,920		22,790	23,534	20,684
Energy taxes —								
Excise tax—Gasoline	4,284					4,284	4,264	4,264
Excise tax—Aviation gasoline and diesel fuel	473					473	452	452
	4,757					*4,757*	*4,716*	*4,716*
Customs import duties	2,105					2,105	2,359	2,359
Other excise taxes and duties—								
Excise duties	3,412					3,412	3,411	3,411
Miscellaneous excise taxes and duties	(178)					(178)	229	229
	3,234					*3,234*	*3,640*	*3,640*
	35,806			*2,920*		*32,886*	*34,249*	*31,399*
Total tax revenues	165,811			8,366		157,445	155,795	147,726
Non-tax revenues—								
Return on investments, Table 3.5	5,403	91			61	5,251	5,072	4,991
Other non-tax revenues—								
Privileges, licences and permits	2,091	1,212	(30)			909	784	576
Refunds of previous years' expenditures	559					559	456	456
Service fees	1,061	507	27			527	1,863	460
Proceeds from sales	323	277				46	396	95
Proceeds from the disposal of surplus Crown assets	43					43	43	43
Domestic coinage	170					170	81	81
Net gain on exchange							94	94
Miscellaneous non-tax revenues	2,629	539	2		1,330	758	2,959	1,149
	6,876	*2,535*	*(1)*		*1,330*	*3,012*	*6,676*	*2,954*
Total non-tax revenues	12,279	2,626	(1)		1,391	8,263	11,748	7,945
Total revenues[3]	178,090	2,626	(1)	8,366	1,391	165,708	167,543	155,671

[1] Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.

[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

[3] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Chart 3A presents total net revenues by main classification for the current fiscal year while Chart 3B compares total net revenues for the last ten fiscal years.

CHART 3A
TOTAL NET REVENUES BY MAIN CLASSIFICATION AS OF MARCH 31, 2000

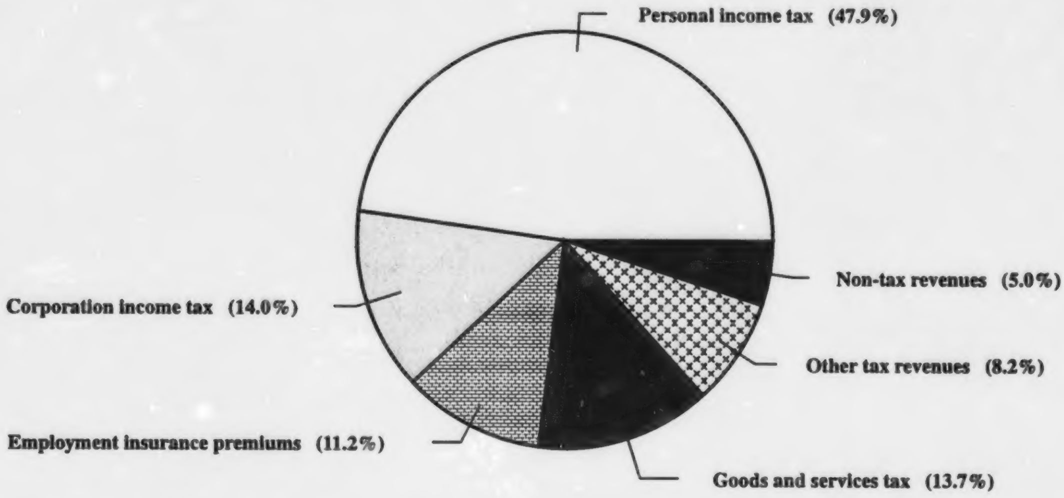
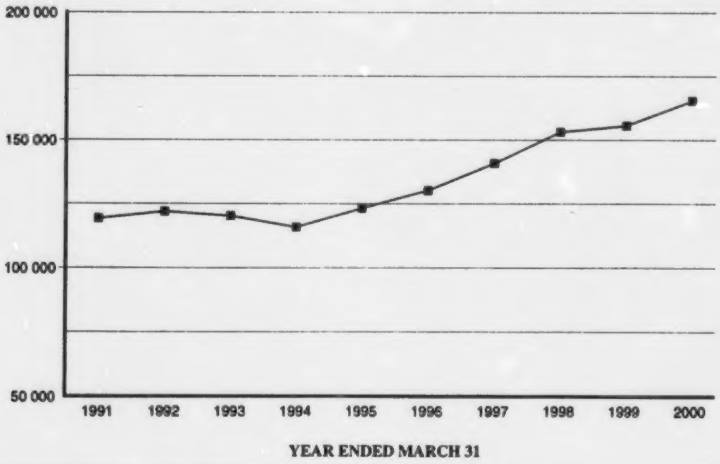


CHART 3B
TOTAL NET REVENUES

(in millions of dollars)



On a day-to-day basis, organizations within the Government transact with each other and thus contribute to gross amounts of revenues and expenditures. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.3 provides details of internal revenue transactions and shows the total of revenues from both internal and external sources. The total gross revenues of $182,707 million include the total revenues from all sources. Revenues of consolidated Crown corporations, revenues netted against expenditures and tax credits and repayments are deducted to arrive at net total revenues of $165,858 million from all sources. The interdepartmental revenues of $150 million are deducted from the net total revenues to report the net external revenues of $165,708 million which are detailed in Table 4a in Section 1 of Volume II (Part I).

TABLE 3.3
REVENUES FROM ALL SOURCES

(in millions of dollars)

	Gross revenues	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Less other revenues netted against expenditures	Less tax credits and repayments	Net revenues
			External revenues	Internal revenues			
External transactions	178,090	1,391	2,626		(1)	8,366	165,708
Internal transactions by main classification—							
Excise taxes and duties							
Return on investments	26						26
Privileges, licences and permits	4						4
Refunds of previous years' expenditures	37						37
Service fees	2,937			2,927			10
Proceeds from sales	271			271			
Proceeds from the disposal of surplus Crown assets	10						10
Miscellaneous non-tax revenues	1,332			1,269			63
Total internal transactions	4,617			4,467			150
Total revenues	182,707	1,391	2,626	4,467	(1)	8,366	165,858

Tax Revenues

Tax revenues include personal and corporation income taxes, other income tax revenues, employment insurance premiums, and excise taxes and duties.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporation income tax

Corporation income tax is levied on corporation income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues.

Excise taxes and duties

Excise taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff*. Excise taxes and duties include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.4.

TABLE 3.4
GOODS AND SERVICES TAX (GST)(1)

(in thousands of dollars)

	1999-2000	1998-99
GST and HST received (Canada Customs and Revenue Agency)	56,322,393	50,114,236
Add: GST received by ministries on goods and services sold to outside parties:		
Agriculture and Agri-Food	5,855	5,767
Canada Customs and Revenue Agency	676	134
Canadian Heritage	5,685	5,350
Citizenship and Immigration	5	5
Environment	3,082	2,864
Finance	858	401
Fisheries and Oceans	2,950	2,163
Foreign Affairs and International Trade	2	1
Governor General	11	13
Health	253	231
Human Resources Development	225	104
Indian Affairs and Northern Development	405	406
Industry	2,779	3,120
Justice	89	109
National Defence	3,621	1,529
Natural Resources	1,264	1,384
Parliament	57	53
Privy Council	41	67
Public Works and Government Services	4,659	8,545
Solicitor General	1,845	1,438
Transport	25,633	25,166
Treasury Board	546	568
Veterans Affairs	28	26
	60,569	59,444
Total GST and HST received	56,382,962	50,173,680
Less: remission order for the GST paid by ministries on or for goods and services purchased from outside parties (Canada Customs and Revenue Agency)	999,094	907,160
refunds paid (Canada Customs and Revenue Agency)	25,740,951	22,161,813
rebates paid (Canada Customs and Revenue Agency)	2,194,154	1,908,794
harmonized sales tax—Transfer to provinces	1,726,169	1,662,202
GST in transit related to departments which implemented the Financial Information Strategy	12,196	
Gross GST received from outside parties	25,710,398	23,533,711
Less: quarterly tax credits paid (Canada Customs and Revenue Agency)	2,846,993	2,849,817
Less: other HST payable	73,198	
Net GST received from outside parties	22,790,207	20,683,894

(1) Reported in:
- Note 3 to the audited financial statements (Section 1 of this volume).
- Statement of Transactions of the Debt Servicing and Reduction Account (Section 1 of this volume).
- Statement of revenues in each ministerial section (Volume II-Part I).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff*.

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners.

Non-Tax Revenues

Non-tax revenues include return on investments and other non-tax revenues.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS[1]

(in millions of dollars)

	1999-2000	1998-99
Consolidated accounts—		
Atomic Energy of Canada Limited	1	1
Cash and accounts receivable—		
Interest on bank deposits	460	380
Foreign exchange accounts—		
Exchange Fund Account	1,934	1,656
International Monetary Fund—Subscriptions	152	81
	2,086	1,737
Loans, investments and advances—		
Enterprise Crown corporations—		
Business Development Bank of Canada	6	6
Canada Deposit Insurance Corporation		15
Canada Mortgage and Housing Corporation	562	591
Farm Credit Corporation	87	133
Other—		
Bank of Canada	1,766[2]	1,704[2]
Miscellaneous	64	75
	2,485	*2,524*
Joint and mixed enterprises	18	20
National governments including developing countries	160	157
International organizations	54	39
Provincial and territorial governments	6	7
Other loans, investments and advances	9	8
	2,732	2,755
Other accounts—		
Esso Ltd—Norman Wells Project profits	61	12
Other	5	4
	66	16
Total ministerial net return on investments	5,345	4,889
Exchange Fund Account adjustment [3]	(1)	114
Accrual of non-tax revenues	(67)	15
Total net return on investments	5,277	5,018
Return on investments internal to the Government	(26)	(27)
Total net return on investments from outside parties	5,251	4,991
External revenues netted against expenditures	91	41
Consolidated Crown corporations	61	40
Total gross return on investments from outside parties	5,403	5,072

[1] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

[2] On an accrual basis, the revenues are as follows: $1,811 million for 1999-2000 and $1,760 million for 1998-99.

[3] Adjustment to recognize the net income for the 12 month period ending March 31.

Other non-tax revenues

Other non-tax revenues are comprised of proceeds from the disposal of surplus Crown assets and current goods and services, refunds of previous years' expenditures, service fees, privileges, licences and permits, domestic coinage, and miscellaneous non-tax revenues. Details are reported by individual ministry in Volume II (Part I) of the *Public Accounts of Canada*.

EXPENDITURES

Expenditures consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenditures

Expenditures for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenditures when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Capital leases are recorded as expenditures over the lease term as payments are due. Expenditures include allowances to reflect changes in the value of assets or liabilities at their economic value, and amortization of deferred costs.

Table 3.6 presents external expenditures by type on both a gross and a net basis. The difference between gross and net expenditures is revenues netted against expenditures, revenues of consolidated Crown corporations netted against expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues netted against expenditures.

TABLE 3.6
EXTERNAL EXPENDITURES BY TYPE

(in millions of dollars)

	1999-2000					1998-99	
	Gross expenditures (1)	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations(2)	Net expenditures(1)	Gross expenditures(1)	Net expenditures(1)
Transfer payments —							
Old age security benefits, guaranteed income supplement and spouse's allowance	22,856		(554)		23,410	22,285	22,781
Employment insurance benefits	11,301				11,301	11,884	11,884
Other levels of government—							
Canada health and social transfer	14,891				14,891	16,018	16,018
Fiscal arrangements	10,721				10,721	11,645	11,645
Canada Assistance Plan	56				56	8	8
Insurance and medical care						2	2
Education support							
Alternative payments for standing programs	(2,425)				(2,425)	(2,150)	(2,150)
	23,243				*23,243*	*25,523*	*25,523*
Canada child tax benefits	6,000		6,000			5,715	
	63,400		*5,446*		*57,954*	*65,407*	*60,188*
Other transfer payments—							
Foreign Affairs and International Trade	2,114				2,114	2,065	2,065
Health	1,161				1,161	1,180	1,180
Human Resources Development	2,008				2,008	2,429	2,429
Indian Affairs and Northern Development	4,185				4,185	4,451	4,451
Industry	2,971				2,971	2,282	2,282
Veterans Affairs	1,402				1,402	1,377	1,377
Other	7,614		2,920		4,694	7,801	4,951
Total other transfer payments	*21,455*		*2,920*		*18,535*	*21,585*	*18,735*
Total transfer payments	84,855		8,366		76,489	86,992	78,923
Crown corporation expenditures	4,344			1,391	2,953	4,995	3,497
Other program expenditures—							
Canada Customs and Revenue Agency	2,789	58			2,731	2,641	2,581
Fisheries and Oceans	1,168	41			1,127	1,119	1,080
Foreign Affairs and International Trade	1,408	73			1,335	1,315	1,248
Health	2,108	55			2,053	1,135	1,083
Human Resources Development	2,025	338			1,687	1,835	1,858
Industry	1,901	122			1,779	1,836	1,719
National Defence	10,574	373			10,201	9,125	8,781
Public Works and Government Services	1,968	135			1,833	2,124	1,904
Solicitor General	3,707	787			2,920	3,423	2,664
Other	7,298	643			6,655	6,725	6,055
Total other program expenditures	34,946	2,625			32,321	31,278	28,973
Total program expenditures	124,145	2,625	8,366	1,391	111,763	123,265	111,393
Public debt charges, Table 3.9	41,647				41,647	41,394	41,394
Total expenditures(3)	165,792	2,625	8,366	1,391	153,410	164,659	152,787

(1) Reflected on the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of this volume.
(2) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.
(3) Additional information is provided in Table 2a in Section 1 of Volume II (Part I).

Chart 3C presents total net expenditures by type for the current fiscal year, while Chart 3D compares total net expenditures for the last ten fiscal years.

CHART 3C
TOTAL NET EXPENDITURES BY TYPE AS OF MARCH 31, 2000

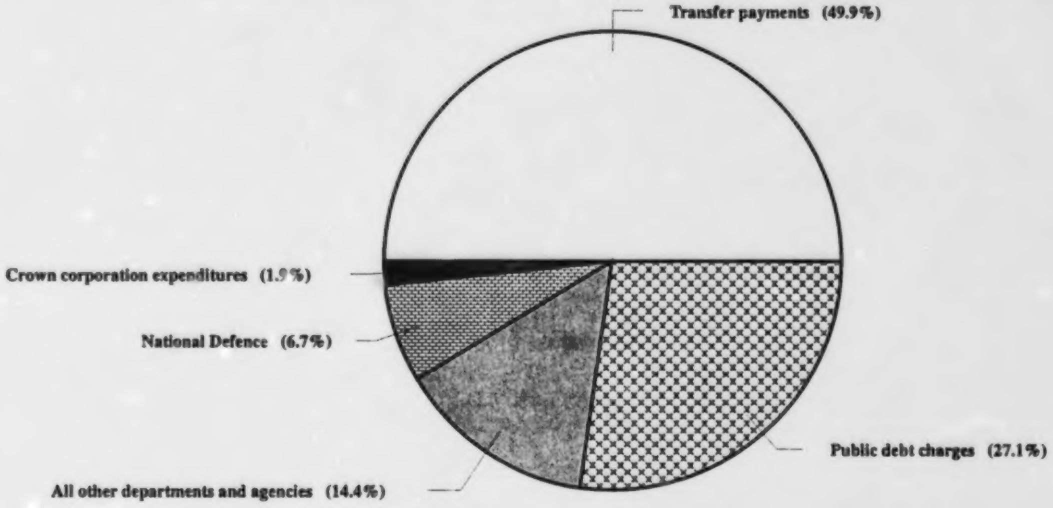
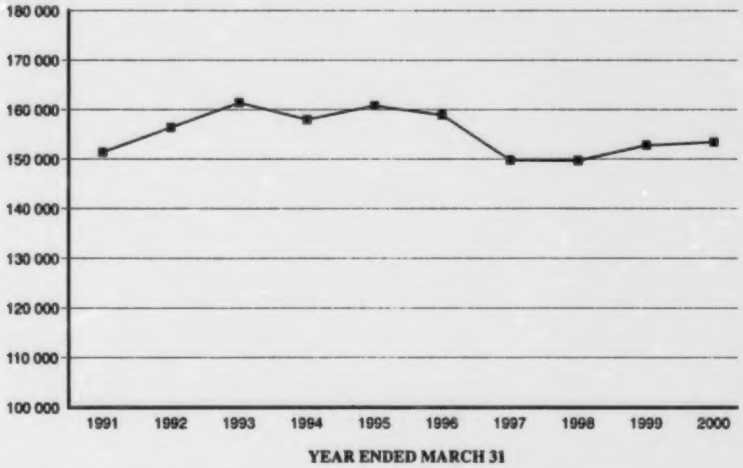


CHART 3D
TOTAL NET EXPENDITURES

(in millions of dollars)



On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenditures recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.7 provides details of internal expenditure transactions and shows the total of expenditures transacted by the Government with all sources.

TABLE 3.7
EXPENDITURES BY SOURCE

(in millions of dollars)

	Gross expenditures	Less tax credits and repayments	Less revenues of consolidated Crown corporations	Less revenues netted against expenditures		Net expenditures
				External revenues	Internal revenues	
External transactions	165,792	8,366	1,391	2,625		153,410
Internal transactions —						
Canada Customs and Revenue Agency	99				78	21
Canadian Heritage	19				16	3
Environment	30				29	1
Foreign Affairs and International Trade	13				7	6
Industry	66				52	14
National Defence	32				23	9
Public Works and Government Services	2,917				2,894	23
Solicitor General	73				66	7
Transport	33				31	2
Treasury Board	61				58	3
Other	85				24	61
Total internal transactions	3,428				3,278	150
Total expenditures	169,220	8,366	1,391	2,625	3,278	153,560

Government Spending

Government spending consists of four major types:

- transfer payments;
- Crown corporation expenditures;
- other program expenditures; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
  - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
  - Canada Health and Social Transfers are replacing the Canada Assistance Plan and Established Program Financing as a major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Table 3.8 presents a comparative analysis by province of certain transfer payments.

TABLE 3.8
CERTAIN TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits[1]	Employment insurance benefits	Fiscal arrangements	Alternative payments for standing programs	Canada health and social transfer	Insurance and medical care		Canada Assistance Plan	Education support	Canada Child tax benefits	Total
						Extended health care	Insured health				
Newfoundland	483	732	1,061		317						2,593
	474	*690*	*1,226*		*275*		*(1)*				*2,664*
Prince Edward Island	825	161	257		78			1			1,322
	124	*167*	*268*		*62*						*621*
Nova Scotia	680	548	1,195		532						2,955
	808	*567*	*1,339*		*432*			*(1)*			*3,145*
New Brunswick	126	616	1,217		426						2,385
	667	*647*	*1,210*		*339*			*1*			*2,864*
Quebec	6,226	3,498	3,834	(2,425)	4,345			14			15,492
	6,059	*3,642*	*4,946*	*(2,150)*	*3,851*	*(3)*	*(11)*				*16,334*
Ontario	8,186	2,884	7		5,224			30			16,331
	7,965	*3,096*	*5*		*3,939*	*(5)*	*(26)*	*6*			*14,980*
Manitoba	983	329	1,274		640						3,226
	972	*322*	*915*		*516*		*1*	*2*			*2,728*
Saskatchewan	950	254	544		556						2,304
	941	*276*	*444*		*425*		*3*				*2,089*
Alberta	1,797	846	4		1,219			11			3,877
	1,734	*810*	*5*		*968*	*1*	*9*				*3,527*
British Columbia	2,973	1,441	3		2,490						6,907
	2,865	*1,600*	*5*		*1,862*	*3*	*30*				*6,365*
Total provinces	23,229	11,309	9,396	(2,425)	15,827			56			57,392
	22,609	*11,817*	*10,363*	*(2,150)*	*12,669*	*(4)*	*5*	*8*			*55,317*
Northwest Territories	18	30	545		21						614
	19	*33*	*996*		*46*		*1*				*1,095*
Nunavut		2	539		22						563
Yukon Territory	11	25	318		21						375
	10	*29*	*329*		*19*						*387*
International	156	2									158
	143	*2*									*145*
Sub-total	23,414	11,368	10,798	(2,425)	15,891			56			59,[illegible]
	22,781	*11,881*	*11,688*	*(2,150)*	*12,734*	*(4)*	*6*	*8*			*5[illegible]44*
Provision for valuation		(67)	(77)		(1,000)						(1,144)
		3	*(43)*		*3,284*						*3,244*
Total (Net)	23,414	11,301	10,721	(2,425)	14,891			56			57,958
	22,781	*11,884*	*11,645*	*(2,150)*	*16,018*	*(4)*	*6*	*8*			*60,188*
Add tax credits and repayments	(558)									6,000	5,442
	(496)									*5,715*	*5,219*
Total (Gross)	22,856	11,301	10,721	(2,425)	14,891			56		6,000	63,400
	22,285	*11,884*	*11,645*	*(2,150)*	*16,018*	*(4)*	*6*	*8*		*5,715*	*65,407*

Amounts in roman type are 1999-2000 transfer payments.
Amounts in *italic* type are 1998-99 transfer payments.

[1] Includes the guaranteed income supplement and the spouse's allowance.

Crown corporation expenditures

Crown corporation expenditures include the net expenditures (expenditures less revenues) of consolidated Crown corporations and the expenditures related to enterprise Crown corporations.

Other program expenditures

Other program expenditures include defence spending, as well as Government administration and specific services delivered to the public. This spending covers the operating and capital costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system, to name just a few.

Public debt charges

Public debt charges include the interest on unmatured debt and on pension and other accounts, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.9. The table also discloses the reconciling items between total public debt charges as reported in the Finance ministerial section (Section 6) of Volume II (Part I) and the total net expenditures of the public debt indicated in Table 3.6. The reconciling items include the expenditures of the consolidated specified purpose accounts and the provision for valuation and other items.

TABLE 3.9
PUBLIC DEBT CHARGES[1]

(in millions of dollars)

	1999-2000	1998-99
Unmatured debt—		
Interest on:		
Marketable bonds	23,528	24,198
Canada savings bonds	1,320	1,272
Bonds for Canada Pension Plan	400	391
Promissory Note - TD Trust Company	20	
Canada notes	41	54
Euro medium term notes	289	137
	25,598	*26,052*
Amortization of premiums, discounts and commissions on:		
Treasury bills	4,376	4,266
Marketable bonds	465	242
Canada bills	340	499
Canada savings bonds	38	37
	5,219	*5,044*
Servicing costs and costs of issuing new borrowings	119	145
Total public debt charges related to unmatured debt	30,936	31,241
Interest on:		
Pension and other accounts—		
Public sector pensions—Superannuation accounts	12,593	12,160
Canada Pension Plan	267	261
Government Annuities Account	38	41
Deposit and trust accounts	59	57
Other specified purpose accounts	229	221
	13,186	*12,740*
Other accounts	104	73
Total public debt charges related to pension and other accounts	13,290	12,813
Interest on consolidated specified purpose accounts—		
Employment Insurance Account	1,068	764
Agricultural Commodities Stabilization Accounts	(2)	(2)
Other	16	14
Total public debt charges related to consolidated specified purpose accounts	1,084	778
Total public debt charges [3]	45,310	44,832
Provision for valuation and other items	(2,579)	(2,660)
	42,731	*42,172*
Less: total public debt charges related to consolidated specified purpose accounts	1,084	778
Total net/gross public debt charges with outside parties	41,647	41,394

[1] **Additional details are provided in Table 2a in Section 1 of Volume II (Part I).**

[2] **Less than $ 500,000.**

[3] **Additional details are provided in Section 9 of Volume II (Part II).**

Expenditures by Standard Object

Table 3.10 presents total expenditures by standard object on both a gross and net basis for the current fiscal year.

TABLE 3.10
TOTAL EXPENDITURES BY STANDARD OBJECT

(in millions of dollars)

		Less:		
	Total expenditures	Internal expenditures	Internal revenues netted against expenditures	Total external expenditures
Personnel	18,383		(7)	18,390
Transportation and communications	2,055	7	152	1,896
Information	347	1	19	327
Professional and special services	5,600	50	1,083	4,467
Rentals	1,857	33	707	1,117
Purchased repair and maintenance	1,840	11	252	1,577
Utilities, materials and supplies	1,989	3	70	1,916
Acquisition of land, buildings and works	1,045	16	350	679
Acquisition of machinery and equipment	3,777	1	35	3,741
Transfer payments	84,855			84,855
Public debt charges	41,647			41,647
Other subsidies and payments	5,825	28	617	5,180
Total gross expenditures	169,220	150	3,278	165,792
Add:				
Employment Insurance Account	1,311	123	1,188	
Internal expenditures		150		(150)
Less:				
Revenues netted against expenditures—				
External revenues	2,625			2,625
Internal revenues	4,466	150	4,466	(150)
Revenues of consolidated Crown corporations	1,391			1,391
Tax credits and repayments	8,366			8,366
Cost credited to non-tax revenues	123	123		
	(15,660)		(3,278)	(12,382)
Total net expenditures	153,560	150		153,410

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total net expenditures each year.

Table 3.11 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditures under statutory authorities and total net statutory expenditures. The reconciling items include the statutory expenditures of the consolidated specified purpose accounts and the provision for valuation. External revenues netted against expenditures have been added to the total net statutory expenditures to obtain the total gross statutory expenditures with outside parties.

TABLE 3.11
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	1999-2000			1998-99		
Public debt charges			45,310			44,832
Old age security payments (*Old Age Security Act*)			18,089			17,564
Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)			12,392			12,734
Fiscal equalization (Part I— *Federal-Provincial Fiscal Arrangements Act*)			9,899			10,766
Guaranteed income supplement payments (*Old Age Security Act*)			4,934			4,835
Payment to the Canada Health and Social transfer Supplement Trust for Health Care *Budget implementation Act, 1999)*			3,500			
Canadian Millennium Scholarship Foundation						2,500
Payments in respect of the judgement in favour of individuals infected with Hepatitis C (*Crown Liability and Proceedings Act*)			855			
Interests and other payments under the *Canada Student Financial Assistance Act*			510			
Contributions to employee benefit plans			394			
Spouse's allowance payments (*Old Age Security Act*)			391			383
Payments (encashments of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)			349			
Grants to the Trustees of Registered Education Savings Plan pursuant to Part III.I of the *Department of Human Resources Development Act*			334			
Transition period payments to NAV CANADA under the *Civil Air Navigation Services Commercialisatiom Act*						216
Superannuation, supplementary retirement benefits, death benefits and other pensions—[1]						
Public Service—						
Government's matching contributions to the Public Service Superannuation Account	1,590			1,339		
Government's contribution as employer to the Employment Insurance Account	259			285		
Government's matching contributions to the Canada and the Quebec Pension Plans	253			240		
Government's matching contributions to the Death Benefit Account	7			6		
		2,109			1,870	
Less: recoveries from revolving funds		66			69	
			2,043			1,801
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account		572			398	
Statutory payments under the *Supplementary Retirement Benefits Act*		12			13	
Government's contribution as employer to the Employment Insurance Account		85			91	
Government's matching contribution to the Canada and the Quebec Pension Plans		85			78	
Government's matching contribution to the Death Benefit Account		3			3	
			757			583
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		159			141	
Statutory payments under the *Supplementary Retirement Benefits Act*		18			19	
Government's contribution as employer to the Employment Insurance Account		25			24	
Government's matching contribution to the Canada and the Quebec Pension Plans		18			21	
			220			205
All other statutory expenditures			(451)			1,184
Total ministerial expenditures under statutory authorities			99,526			97,603
Consolidated specified purpose accounts—						
Employment Insurance Account			11,463			11,881
Crop Reinsurance Fund						(1)
Agricultural Commodities Stabilization Accounts			5			
Other			(338)			214
Total expenditures of consolidated specified purpose accounts			11,130			12,094
Provision for valuation and other items			(7,159)			(3,412)
Total net statutory expenditures with outside parties			103,497			106,285
External revenues netted against expenditures			2,625			2,305
Total gross statutory expenditures with outside parties			106,122			108,590

[1] Details related to other pension accounts such as the Members of Parliament Retiring Allowances Account are not included.

ACCUMULATED DEFICIT

The accumulated deficit account represents the net accumulation of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account reflecting changes in accounting policies introduced over the years. The accumulated deficit is equal to the excess of recorded liabilities over total assets.

A Statement of Revenues, Expenditures and Accumulated Deficit is published in Section 1 of this volume.

Table 3.12 presents a ten year comparative statement of the accumulated deficit, in terms of total liabilities and total assets. Chart 3E presents the accumulated deficit for the last ten fiscal years.

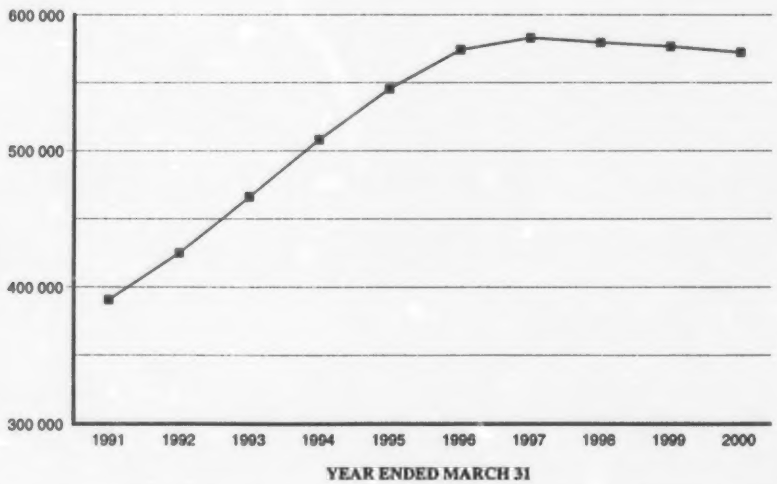
TABLE 3.12
STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL ASSETS

(in millions of dollars)

			Accumulated deficit	
As at March 31	Total liabilities	Less total assets	Amount	Increase (Decrease)
2000	638,680	74,154	564,526	(12,298)
1999	640,301	63,477	576,824	(2,884)
1998	638,525	58,817	579,708	(3,478)
1997	640,657	57,471	583,186	8,897
1996	624,701	50,412	574,289	28,617
1995	584,798	39,126	545,672	37,462
1994	546,437	38,227	508,210	42,012
1993	503,884	37,686	466,198	41,021
1992	467,377	42,200	425,177	34,357
1991	433,353	42,533	390,820	32,000

CHART 3E
ACCUMULATED DEFICIT

(in millions of dollars)



SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

CONTENTS

Page

Consolidated Crown corporations 4.3
  Summary financial statements of consolidated Crown corporations 4.3
  Contingent liabilities of consolidated Crown corporations 4.8
  Financial assistance under budgetary appropriations to consolidated Crown corporations 4.9
Consolidated specified purpose accounts 4.10
  Major Accounts—
    Western Grain Stabilization Account 4.12
    Employment Insurance Account...................... 4.13
  Insurance Accounts 4.13
  Other Specified Purpose Accounts...................... 4.14
Supplementary statement—
  Employment Insurance Account........................ 4.18

CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and amortized over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Physical assets and deferred charges are assets such as property, plant and equipment and inventories that are accounted for under generally accepted accounting principles by most corporations which differ from those of the Government. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are the inflow of cash, receivables and other consideration arising in the course of ordinary activities of a corporation, normally the sale of goods, the rendering of services and the use by others of enterprise resources yielding interest, royalties and dividends. Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are the outflow or reduction of assets or incurrence of liabilities resulting from a corporation's ordinary revenue generating or service delivery activities. Expenses are segregated between third parties and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the Crown corporation. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Adjustments include prior period adjustments and other items affecting equity as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2000. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2000 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	Assets			
	Financial			
Crown corporations (1)	Third parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Atomic Energy of Canada Limited	191,539	10,485	694,080	896,104
Canada Council	220,092	61,891	25,075	307,058
Canada Lands Company Limited				
Old Port of Montreal Corporation Inc.	12,071	1,760	6,886	20,717
Canada Mortgage and Housing Corporation				
Minister's Account				
Canadian Broadcasting Corporation	115,484	74,942	1,273,387	1,463,813
Canadian Race Relations Foundation	3,266	24,000	100	27,366
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada		12,394		12,394
Canadian Film Development Corporation	9,946	31,454	2,653	44,053
Canadian Museum of Civilization	22,008	1,637	15,893	39,538
Canadian Museum of Nature	5,800	919	36,803	43,522
Defence Construction (1951) Limited	4,004	3,400	907	8,311
Enterprise Cape Breton Corporation	3,401	5,115	336	8,852
Federal Bridge Corporation Limited, The(2)	12,351	6,490	37,337	56,178
International Development Research Centre	36,872	9,850	8,256	54,978
Jacques Cartier and Champlain Bridges Incorporated, The(3)				
Marine Atlantic Inc	61,522		195,165	256,687
National Arts Centre Corporation	12,459	306	9,867	22,632
National Capital Commission	71,456	1,377	408,329	481,162
National Gallery of Canada	5,688	4,086	10,543	20,317
National Museum of Science and Technology	2,823	452	9,438	12,713
Queens Quay West Land Corporation	8,717			8,717
Standards Council of Canada	1,792	1,083	940	3,815
VIA Rail Canada Inc	72,494	20,726	498,993	592,213
Total	873,785	272,367	3,234,988	4,381,140
Conversion to the Government accounting basis for consolidation purposes	167		3,234,988	3,235,155
Total on the Government accounting basis	873,618	272,367		1,145,985

(1) All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc.

(2) Effective this year, The Federal Bridge Corporation Limited is a consolidated Crown corporation and includes the consolidated figures of its wholly-owned subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation Limited.

(3) Effective this year, the figures of The Jacques Cartier and Champlain Bridges Incorporated are consolidated with The Federal Bridge Corporation Limited (See Note 2).

Liabilities					
Third parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
	743,863	80,039	823,902	72,202	896,104
	103,612	472	104,084	202,974	307,058
	11,338	9,433	20,771	(54)	20,717
	808,283	698,814	1,507,097	(43,284)	1,463,813
	520		520	26,846	27,366
	12,394		12,394		12,394
	9,480	2,287	11,767	32,286	44,053
	12,415	13,178	25,593	13,945	39,538
	37,443	6,107	43,550	(28)	43,522
	5,023	100	5,123	3,188	8,311
	4,386	204	4,590	4,262	8,852
	5,801	454	6,255	49,923	56,178
	19,950	33,219	53,169	1,809	54,978
	240,841	57,100	297,941	(41,254)	256,687
	12,446	8,671	21,117	1,515	22,632
	35,360	6,762	42,122	439,040	481,162
	5,178	12,890	18,068	2,249	20,317
	3,168	9,063	12,231	482	12,713
	7,205	45,800	53,005	(44,288)	8,717
	1,565	613	2,178	1,637	3,815
	141,641	485,233	626,874	(34,661)	592,213
	2,221,912	1,470,439	3,692,351	688,789	4,381,140
	1,165,714	1,209,125	2,374,839	860,316	3,235,155
	1,056,198	261,314	1,317,512	(171,527)	1,145,985

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Third parties	Financial assistance	Other	Total
Atomic Energy of Canada Limited	602,143	122,150	8,316	732,609
Canada Council	30,495	116,584	4,153	151,232
Canada Lands Company Limited				
Old Port of Montreal Corporation Inc.	7,519	25,534		33,053
Canada Mortgage and Housing Corporation				
Minister's Account		1,927,985		1,927,985
Canadian Broadcasting Corporation	500,897	780,235	158,120	1,439,252
Canadian Race Relations Foundation	1,558	533		2,091
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada		91,904		91,904
Canadian Film Development Corporation	25,942	135,704	998	162,644
Canadian Museum of Civilization	11,522	44,089	3,383	58,994
Canadian Museum of Nature	1,850	21,772	601	24,223
Defense Construction (1951) Limited			19,564	19,564
Enterprise Cape Breton Corporation	545	8,566	16	9,127
Federal Bridge Corporation Limited, The	6,760	25,168	88	32,016
International Development Research Centre	14,407	87,996	33,999	136,402
Jacques Cartier and Champlain Bridges Incorporated, The				
Marine Atlantic Inc	52,539	26,300	17,346	96,185
National Arts Centre Corporation	21,041	20,409	3,033	44,483
National Capital Commission	23,421	107,401	3,929	134,751
National Gallery of Canada	7,367	33,369		40,736
National Museum of Science and Technology	3,686	20,036	9	23,731
Queens Quay West Land Corporation	3,188	3,000		6,188
Standards Council of Canada	3,404	5,331	2,166	10,901
VIA Rail Canada Inc.	218,321	171,206	46,270	435,797
Total	1,536,605	3,775,272	301,991	5,613,868
Conversion to the Government accounting basis for consolidation purposes	9,984	222,101	(231,619)	466
Total on the Government accounting basis	1,546,589	3,997,373	70,372	5,614,334

Notes to Table 4.1 are an integral part of this table.

Expenses						Equity transactions with Government		
Third parties	Government and Crown corporations	Total	Net income (loss)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
657,530	47,429	704,959	27,650	419,447	(374,700)		(195)	72,202
135,592		135,592	15,640	187,334				202,974
33,249		33,249	(196)	142				(54)
1,797,599	130,386	1,927,985						
1,380,962	29,975	1,410,937	28,315	(75,599)			4,000	(43,284)
1,873		1,873	218	26,628				26,846
91,904		91,904						
160,069	1,512	161,581	1,063	31,223				32,286
47,331	7,394	54,725	4,269	9,676				13,945
21,834	1,644	23,478	745	(773)				(28)
18,642		18,642	922	2,266				3,188
8,489	153	8,642	485	3,777				4,262
32,401		32,401	(385)		50,308			49,923
139,034		139,034	(2,632)	4,441				1,809
				14,332	(14,332)			
88,194		88,194	7,991	(22,605)	(26,640)			(41,254)
42,292	2,146	44,438	45	1,470				1,515
87,572	4,202	91,774	42,977	386,700	9,363			439,040
34,343	8,110	42,453	(1,717)	3,966				2,249
21,327	2,530	23,857	(126)	8,557	(7,949)			482
4,200		4,200	1,988	(46,276)				(44,288)
10,843	41	10,884	17	1,620				1,637
449,277	408	449,685	(13,888)	500,870	(521,643)			(34,661)
5,264,557	235,930	5,500,487	113,381	1,457,196	(885,593)		3,805	688,789
20,187	7,337	27,524	(27,058)	(1,715,046)	885,593		(3,805)	(860,316)
5,284,744	243,267	5,528,011	86,323	(257,850)				(171,527)

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2000
Agent Crown corporations	
Canada Mortgage and Housing Corporation	
Minister's Account.—Miscellaneous litigation	1,000
Defence Construction (1951) Limited—Contract disputes	7,115
Canadian Film Development Corporation—Loan guarantees	1,452
International Development Research Centre	800
National Capital Commission—Miscellaneous litigation and agreements	63,566
	73,933
Non-agent Crown corporation	
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigation	*9,218*
Total	83,151

Notes to Table 4.1 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	122,150	122,150	
Canada Lands Company Limited			
Old Port of Montreal Corporation Inc	24,326	24,326	
Canada Mortgage and Housing Corporation[2]	1,927,985	1,927,985	
Canadian Broadcasting Corporation	899,707	780,235	119,472
Canadian Dairy Commission	94,369	94,369	
Canadian Film Development Corporation	137,092	137,092	
Canadian Museum of Civilization	47,345	47,345	
Canadian Museum of Nature	21,695	21,695	
Canadian Race Relations Foundation	250	250	
Enterprise Cape Breton Corporation	8,566	8,566	
National Capital Commission	107,401	53,302	54,099
National Gallery of Canada	36,273	33,273	3,000
National Museum of Science and Technology	20,301	20,301	
	3,447,460	*3,270,889*	*176,571*
Non-agent Crown corporations			
Canada Council	116,584	116,584	
Federal Bridge Corporation Limited, The	28,011	28,011	
International Development Research Centre	87,019	87,019	
Marine Atlantic Inc	114,750	114,750	
National Arts Centre Corporation	24,915	24,915	
Standards Council of Canada	5,330	5,330	
Queens Quay West Land Corporation	3,000	3,000	
VIA Rail Canada Inc	170,304	170,304	
	549,913	*549,913*	
Total	3,997,373	3,820,802	176,571

---

[1] Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

[2] Includes budgetary appropriations for Government programs known as the "Minister's account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenditures which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenditures.

The transactions of these accounts are reported with revenues and expenditures, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges		
	April 1/1999	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2000
	$	$	$	$	$	$
Major Accounts—						
Agriculture and Agri-Food—						
Western Grain Stabilization Account	26,980,878			(37,565)		27,018,443
Less: interest-bearing loans	1,112,000,000					1,112,000,000
	(1,085,019,122)			*(37,565)*		*(1,084,981,557)*
Human Resources Development—						
Employment Insurance Account, Table 4.6	20,076,377,138	18,511,711,552	1,436,105,231	11,537,966,102	1,310,994,741	27,175,233,078
Total major accounts	18,991,358,016	18,511,711,552	1,436,105,231	11,537,928,537	1,310,994,741	26,090,251,521
Insurance Accounts—						
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account	28,387					28,387
Natural Resources—						
Atomic Energy Control Board—						
Nuclear Liability Reinsurance Account	548,821	1,500				550,321
Transport—						
Ship-Source Oil Pollution Fund	280,466,054		16,252,811	1,196,506		295,522,359
Total insurance accounts	281,088,565	1,500	16,252,811	1,196,506		296,146,370
Other Specified Purpose Accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund	139,221,659	14,733,926				153,955,585
Less: interest-bearing loans	113,156,751					113,156,751
	26,064,908	*14,733,926*				*40,798,834*
Agricultural Commodities Stabilization Accounts	7,682,680	2,393		5,093,324	2,338,145	253,604
	33,747,588	*14,736,319*		*5,093,324*	*2,338,145*	*41,052,438*

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Continued*

		Receipts and other credits		Payments and other charges		
	April 1/1999	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2000
	$	$	$	$	$	$
Canadian Heritage—						
Alexander Graham Bell National Historic Site	5,933			5,933		
Claudia de Hueck Bequest Account	383,565	10,894		394,459		
Marconi Celebration Trust Fund	6	27,500		27,506		
National Archives of Canada—Donations	194,907	104,251		57,772		241,386
National Battlefields Commission—Trust Fund Account	380,766	83,068	24,143	127,112		360,865
National Library—Special Operating Account	92,871	632,780		505,255		220,396
Parks Canada Agency—						
New Parks and Historic Sites Accounts		331,523	12,000,000	10,523,902	37,083	1,770,538
	1,058,048	*1,190,016*	*12,024,143*	*11,641,939*	*37,083*	*2,593,185*
Citizenship and Immigration—						
50th Anniversary of the Canadian Citizenship Act Celebrations	81,011					81,011
Environment—						
Endangered Species—Donations	103,757	355				104,112
Fish Habitat Restoration Account	147,471	184,558		80,893		251,136
	251,228	*184,913*		*80,893*		*355,248*
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish Account	324,938	235,280		195,025		365,193
Foreign Affairs and International Trade—						
Canadian Landmine Action Fund	13,578	18,455				32,033
Governor General—						
Rideau Hall—Donations	2,839	36,099		38,938		
Health—						
Medical Research Council—Donations for Research	1,342,229	2,797,590		2,663,360		1,476,459
Human Resources Development—						
Canadian Centre for Occupational Health and Safety—Donations	81,021					81,021
Indian Affairs and Northern Development—						
Environmental Studies Research Fund	145,523	7,231		18,000		134,754
Industry—						
Prime Minister Awards	170,946	200,221		210,732		160,435
H. L. Holmes Fund	76,424			25,000		51,424
	247,370	*200,221*		*235,732*		*211,859*
National Defence—						
Corporate sponsorships and donations	(40,300)					(40,300)
Natural Resources—						
Environmental Studies Research Fund	173,777	823,541		56,153		941,165
Privy Council—						
Canadian Transportation Accident Investigation and Safety Board—						
Flight Recorder Software Systems Account	156,313	239,933		194,939		201,307

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1999	Receipts and other credits		Payments and other charges		March 31/2000
		External transactions	Internal transactions	External transactions	Internal transactions	
	$	$	$	$	$	$
National Round Table on the Environment and Economy—Donations ...	21,063	597,025		420,236		197,852
	177,376	*836,958*		*615,175*		*399,159*
Public Works and Government Services—						
Seized Property Proceeds Account ...	19,064,069	16,847,316		22,970,975	235	12,940,175
Solicitor General—						
Royal Canadian Mounted Police Pipe Band (NCR) ...		10,500				10,500
Transport—						
Fines for the Transportation of Dangerous Goods ...	83,793	13,500		420		96,873
Total other specified purpose accounts ...	302,977,552	37,937,939	12,024,143	43,609,934	2,375,463	306,954,237
Total ...	19,575,424,133	18,549,650,991	1,464,382,185	11,582,734,977	1,313,370,204	26,693,352,128

Western Grain Stabilization Account

The purpose of the *Western Grain Stabilization Act* was to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, buckwheat, peas, lentils, favabeans and canary seed as well as any other prescribed seed that was produced in the designated area and was a grain for which a grade has been established and designated as "Canada Western" by regulation under the *Canada Grain Act*.

This account recorded funds which were received from:

(a) levies paid by participating producers— levy rate ranging from 1 percent to 4 percent were applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions were equal to levies paid by producers plus an additional 2 percent of the participant's eligible grain sales proceeds of all participants on which the levy was paid by participants;

(c) interest on the amount that was standing to the credit of the Account at rates and in accordance with the terms and conditions which were determined by the Minister of Finance; and,

(d) advances from the Consolidated Revenue Fund, pursuant to section 45 of the *Western Grain Stabilization Act* when the balance in the Account was not sufficient for the payment of the stabilization payments and other amounts required to be charged to the Account pursuant to section 44 of the *Western Grain Stabilization Act*.

Treatment of the Account's deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the *Farm Income Protection Act*: "The Governor in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pursuant to subsection (1) shall be closed." *The Western Grain Stabilization Act* has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Payments and other charges to outside parties of -$38 thousand (-$32 thousand in 1999) are reported and presented in the Statement of Revenues, Expenditures and Accumulated Deficit. This amount represents recoveries of overpayments to producers when the program was active.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labor Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the Act including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rates for each $100 of insurable earnings were $2.55 from April 1, 1999 to December 31, 1999 and $2.40 from January 1, 2000 to March 31, 2000. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were $413 for the whole period.

Receipts and other credits from outside parties of $18,512 million ($19,363 million in 1999) are reported as revenues, while payments and other charges to outside parties of $11,538 million ($11,952 million in 1999) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $1,436 million ($1,157 million in 1999), and payments and other charges of $1,311 million ($1,360 million in 1999), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account. Notwithstanding the accounting policies of the Government, the data in Table 4.6, except for administration costs, are presented on a cash basis. This method is used to permit a direct reconciliation of data with the accounts of Canada and the data in Table 4.5. For the purpose of presentation in the financial statements of the Government of Canada, adjusting entries have been brought to these accounts in order to conform to the stated accounting policies.

The Employment insurance benefits as reported in Table 4.6 ($11,443 million) differ from the benefits ($11,301 million) reported in the Statement of Revenues, Expenditures and Accumulated Deficit (Section 1 of this volume). The difference is attributed to further adjustments due to the provision for valuation ($67 million) and the employment insurance benefits recovery of -$75 million through the Income Tax System.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	1999-2000	1998-1999
RECEIPTS AND OTHER CREDITS—		
Premiums—		
Employers and employees	18,839	19,704
Penalties	41	52
Interest earned	1,068	764
	19,948	20,520
PAYMENTS AND OTHER CHARGES—		
Benefits	10,611	11,495
Transfers to the provinces - Part II	832	457
Administration costs	1,311	1,246
Administration cost transferred to provinces	95	114
	12,849	13,312
Net change	7,099	7,208
Repayments		
Balance at beginning of year	20,076	12,868
Balance at end of year	27,175	20,076

Insurance Accounts

For the following Insurance Accounts, receipts and other credits from outside parties of $1.5 thousand ($1.5 thousand in 1999) are reported as revenues, while payments and other charges to outside parties of $1.2 million ($2 million in 1999) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $16 million ($14 million in 1999), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to $50,000 by Treasury Board Submission Number 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act* No. 2, 1973, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, receipts and other credits from outside parties of $38 million ($50 million in 1999) are reported as revenues, while payments and other charges to outside parties of $44 million ($22 million in 1999) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of $12 million ($116 thousand in 1999), and payments and other charges of $2 million ($111 million in 1999) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance advances additional funds to cover these obligations. These advances are recovered without interest from future revenues from the provinces.

Receipts and other credits from outside parties of $15 million ($24 million in 1999) are reported as revenues, while payments and other charges to outside parties of «nil»(-$0.8 million in 1999) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

The Sugar Beet Program and accounts remain active. The remaining accounts are active solely for the collection of accounts receivable as the programs have already terminated. These accounts are as follows:

(a) hogs;

(b) feeder cattle;

(c) slaughter cattle;

(d) feeder calves;

(e) home-raised lambs;

(f) ewe flock;

(g) white pea beans;

(h) kidney/cranberry beans;

(i) other coloured beans;

(j) honey;

(k) onions;

(l) apples; and,

(m) sugar beets.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act. The Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Receipts and other credits from outside parties of $2 thousand («nil» in 1999) are reported as revenues, while payments and other charges to outside parties of $5 million ($0.4 million in 1999) are reported as expenditures in the Statement of Revenues, Expenditures and Accumulated Deficit.

Receipts and other credits of «nil» («nil» in 1999), and payments and other charges of $2 million ($0.5 million in 1999), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Alexander Graham Bell National Historic Site

This account was established to accept donations from various companies of the Canadian telecommunications industry for the redevelopment of the Alexander Graham Bell National Historic Site. These donations will be used for the construction of facilities for disabled visitors in addition to improving the reception, orientation and special events services.

Claudia de Hueck Bequest Account

This account was established pursuant to section 15 of the *Science Council of Canada Act*, to record a bequest made by Mrs. Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

Marconi Celebration Trust Fund

This account was established for the purpose of raising monies through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

National Archives of Canada—Donations

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

National Battlefields Commission— Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all monies received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Parks Canada Agency—New Parks and Historic Sites Accounts

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

50th Anniversary of the Canadian Citizenship Act Celebrations

This account was established to record deposits of donations received from the private sector to support celebrations of the 50th anniversary of the *Canadian Citizenship Act*. The funds received will be used to produce educational and promotional material.

Endangered Species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to Endangered Species.

Fish Habitat Restoration Account

This account was established pursuant to subsection 79(2) of the *Fisheries Act*, for a specified purpose; this purpose being:

Québec: Together with the "Fondation de la faune du Québec" and the Department of Leisure, Fish and Game of Quebec, the restoration of wildlife habitats, notably wetlands, water levels control, acquisition of shorelands, restoration of spawning grounds damaged by encroachment on the St. Lawrence River and release of trout and other fish species in these spawning grounds being restored;

Northwest Territories: To promote the conservation of fish or fish habitat in the waters of/or adjacent to the Northwest Territories. It may include the design, construction or operation of an aquarium at Iqualuit or the funding or conduct of programs approved by the Department of Environment Canada related to sewage waste treatment and disposal in relation to the Northwest Territories; and,

Manitoba: To promote the conservation of fish or fish habitat in or adjacent to the Winnipeg River System.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year 1999-2000, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Rideau Hall Donations

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Medical Research Council — Donations for Research

This account was established under subsection 5(3) of the *Medical Research Council Act* to record donations and contributions received from organizations and individuals for biomedical research.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Indian Affairs and Northern Development—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Prime Ministers Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to Post-Doctoral students to study at world famous Graduate School or Research Institutes under outstanding research persons.

Corporate Sponsorships and Donations

This account was established by National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations. The funds received will be used to defray the events' associated expenditures in accordance with Treasury Board policy.

Natural Resources—Environmental Studies Research Fund

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Flight Recorder Software System Account

This account was established to record cash contributions and expenditures related to a cost sharing agreement with other government safety organizations who have acquired a software system which was developed by the Canadian Transportation Accident Investigation and Safety Board for use in aircraft accident investigations for the purpose of advancing aviation safety.

National Round Table on the Environment and Economy—Donations

This account was established to record payments, grants and donations received from third parties, and expenses associated with National Round Table on the Environment and Economy programs and activities.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act* 1992 and related regulations to record fines levied by courts.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by management of the Canada Employment Insurance Commission in accordance with the significant accounting policies set out in Note 2 to the financial statements. The integrity and objectivity of the data and the estimates of importance in these financial statements are Management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and Regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

JIM LAHEY
Vice-Chairperson of the Canada
Employment Insurance Commision

July 21, 2000

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2000 and the statement of operations and accumulated surplus for the year then ended. These financial statements are the responsibility of the management of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

Last year, because of the level of the accumulated surplus as at March 31, 1999, I reported that it is necessary to clarify and disclose the factors used in determining an appropriate level of reserve for the Account. As described in Note 6 to the financial statements, the *Employment Insurance Act* requires that in setting premiums the Employment Insurance Commission ensure that the rate levels provide enough revenue to cover program costs and maintain relatively stable rate levels throughout a business cycle. Since March 31, 1999, the accumulated surplus has increased a further $7.2 billion to $28.2 billion at March 31, 2000, almost twice the maximum amount considered sufficient by the Chief Actuary of Human Resources Development Canada in his report for 2000. In view of the size and the continued rate of growth of the accumulated surplus, it is important that the Commission clarify and disclose the way it interprets the Act in setting premiums. In my opinion, such clarification and disclosure are necessary to ensure that the intent of the *Employment Insurance Act* has been observed.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 21, 2000

Employment Insurance Account—*Continued*

BALANCE SHEET AS AT MARCH 31, 2000
(in thousands of dollars)

ASSETS	2000	1999
Balance of the account with Receiver General for Canada	27,524,998	20,763,865
Premiums receivable	836,000	849,000
Due from claimants (Note 3)	536,359	452,577
Amounts due from provinces related to Labour Market Development Agreements		447
	28,897,357	22,065,889

LIABILITIES	2000	1999
Unredeemed warrants	118,608	240,804
Amounts payable (Note 4)	265,596	469,515
Accrued benefits	310,635	378,454
	694,839	1,088,773
Accumulated surplus (Note 6)	28,202,518	20,977,116
	28,897,357	22,065,889

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

JIM LAHEY
Vice-Chairperson of the Canada
Employment Insurance Commission

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 2000
(in thousands of dollars)

	2000	1999
Revenue		
Premiums (Note 5)	18,825,140	19,728,061
Interest on the balance of the account with Receiver General for Canada (Note 7)	1,067,726	764,161
Penalties	74,192	79,270
	19,967,058	20,571,492
Expenses		
Benefits and support measures (Note 8 and Schedule)	11,280,005	11,834,038
Administration costs (Note 9)	1,406,067	1,360,193
Provision for bad debts	55,584	45,073
	12,741,656	13,239,304
Surplus for the period	7,225,402	7,332,188
Accumulated surplus at the beginning of the period	20,977,116	13,644,928
Accumulated surplus at the end of the period (Note 6)	28,202,518	20,977,116

The accompanying notes and schedule are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission, a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants.

Employment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000—*Continued*

The *Employment Insurance Act*, which came into effect in July 1996, authorizes the Government of Canada to enter into labour market development agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Employment Insurance Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Employment Insurance Account are also presented in Volume 1 of the *Public Accounts of Canada*.

a) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting.

b) Revenue - Premiums

Premiums are based on an estimate of the amount to be collected that relates to the period and include adjustments between actual and estimated premiums of previous years.

c) Expenses - Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and to be paid to claimants for the period relating to the financial reporting period, less benefit overpayments established by the Commission during the period.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures provided to eligible persons and third parties. Overpayments established during the period are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or to be received from those claimants are deducted from benefits and support measures.

d) Administration costs

The costs of administering the Act are based on an estimate of costs incurred by the Commission for the Employment Insurance Account and, with the applicable provinces and territories for the labour market development agreements.

e) Asset and liability valuation

The carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the period.

f) Cash flow statement presentation

It is management's opinion that a cash flow statement for the Account is not necessary since information concerning operating activities, and their effects on the balance of the account with Receiver General for Canada, are readily apparent in the Statement of Operations and Accumulated Surplus. The Account is not involved in any investing or financing activities.

3. Due from claimants

	2000	1999
	(in thousands of dollars)	
Benefit overpayments to be received	374,686	375,302
Amounts of penalties to be received	231,615	219,284
	606,301	594,586
Less: allowance for doubtful debts	307,957	298,791
	298,344	295,795
Estimated benefit repayments to be received from higher income claimants	238,015	156,782
	536,359	452,577

The Commision detects overpayments on claims processed during the current and preceding periods. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the period, overpayments totaling $279 million were established ($324 million in 1998-99).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases.

Employment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Continued*

During the period, the Commission imposed penalties totaling $74 million ($79 million in 1998-99).

During 1999-2000, the Commission recovered $295 million ($344 million in 1998-99). Uncollectable benefit overpayments and penalties written off during the period amounted to $46 million ($52 million in 1998-99).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

4. Amounts payable

	2000	1999
	(in thousands of dollars)	
To Canada		
Administration costs	114,371	10,074
Employment benefits and support measures	70,350	293,271
Amounts paid to provinces related to Labour Market Development Agreements	61,649	111,746
Tax deductions from warrants	11,763	42,657
Recoupments from warrants	4,272	2,859
	262,405	460,607
To provinces		
Recoupments from warrants	1,637	3,010
Quebec tax deductions from warrants	1,554	5,898
	3,191	8,908
	265,596	469,515

5. Premiums

Premiums are based on an estimate of insurable earnings for each calendar year. Calculation of insurable earnings is based on a formula using many factors such as the previous calendar year's total insurable earnings, the growth in the number of paid workers and in the average weekly earnings. Although the Commission uses the most recent data and statistics in the calculation, a variation in the estimated insurable earnings may occur. For example, in the calendar year 1999, a variation of one percentage point in insurable earnings would result in a change of $197 million in premiums ($201 million in 1998).

Actual amounts for insurable earnings and premiums for calendar years 1999 and 2000 will be known only when the Canada Customs and Revenue Agency has processed all employer declarations of premiums for these years. An adjustment for the variation between actual and estimated premiums will then be recorded in the accounts. The adjustment recorded in the period for the previous years had the effect of increasing premiums by $23 million (increase of $342 million in 1998-99).

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 1999, the total amount of reductions is estimated at $485 million ($500 million in 1998). Actual reductions for the calendar year 1998 were $525 million ($521 million in 1997). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Employment Insurance Account to the insured persons.

6. Accumulated surplus

In accordance with section 66 of the Act, the Employment Insurance Commission sets the premium rate each year, with the approval of the Governor in Council and on the recommendation of the Minister of Human Resources Development and the Minister of Finance. The rate shall, to the extent possible, ensure that there will be enough revenue over a business cycle to pay the amounts authorized to be charged to the Account, while maintaining relatively stable rate levels throughout the business cycle.

As at March 31, 2000, the accumulated surplus of the Employment Insurance Account amounted to $28.2 billion ($21.0 billion as at March 31,1999), an increase of $7.2 billion ($7.3 billion in 1998-99) over the previous year.

For the following calendar years, premium rates for each $100 of insurable earning were:

	2000	1999	1998
		(in dollars)	
For employees	2.40	2.55	2.70
For employers (calculated at 1.4 times the employee rate)	3.36	3.57	3.78

7. Interest on the balance of the Account with Receiver General for Canada

Pursuant to Section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Employment Insurance Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest shall be credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account on the first day of the following month. The interest rate on the balance of the account is equal to ninety percent of the monthly average of tender rates for three-month Treasury Bills for the same month.

Employment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Concluded*

The interest rates varied from 3.92 percent to 4.65 percent during the period (4.18 percent to 4.72 percent in 1998-99).

8. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefits payouts. For benefits paid during the 12 months ending March 31, 2000, these undetected overpayments and underpayments are estimated to be $514 million and $137 million respectively ($445 million and $211 million for the 12 months ending March 31, 1999). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the period (as indicated in Note 3) and the estimated overpayments and underpayments of benefits for the same period.

9. Administration costs

	2000	1999
	(in thousands of dollars)	
Administration costs by activity		
Employment Insurance Income Benefits	594,618	631,032
Corporate services	312,347	303,726
Human Resource Centres of Canada Management and Joint Services	244,770	150,332
Human Resources Investment	164,592	167,173
	1,316,327	1,252,263
Add: administration costs incurred by provinces and territories	94,895	114,221
Less: recovery of costs for maintaining the social insurance number registry and issuing replacement cards	5,155	6,291
	1,406,067	1,360,193

The administration costs of the Act are based on an estimate of costs incurred by the Commission during the period. This estimate is based on a formula allocating the expenses between the Department of Human Resources Development and the Employment Insurance Account. The formula takes into consideration the source of funding -from the Employment Insurance Account or from the Consolidated Revenue Fund - in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the period.

10. Related party transactions

The administration costs include $108 million ($113 million in 1998-99) charged by Public Works and Government Services Canada for accommodation and rental costs, and $104 million ($103 million in 1998-99) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Employment Insurance Account based on memorandums of understanding.

The Employment Insurance Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with theses entities in the normal course of business. For example, as indicated in Note 7, interest revenue on the balance of the account with Receiver General for Canada represent related party transactions.

11. Reclassification

Some 1998-99 figures have been reclassified to conform to the current year's presentation.

Employment Insurance Account—*Concluded*

SCHEDULE OF BENEFITS
AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31, 2000
(in thousands of dollars)

	2000	1999
Part I—Income benefits		
Regular	7,543,331	8,194,882
Fishing	231,921	226,731
Worksharing	10,230	16,379
	7,785,482	8,437,992
Special benefits		
Maternity	722,522	704,756
Sickness	530,361	474,232
Parental	463,633	449,188
Adoption	6,746	6,731
	1,723,262	1,634,907
	9,508,744	10,072,899
Part II—Employment benefits and support measures		
Employment benefits		
Training and skills development	381,108	630,207
Self-employment	84,493	107,879
Job creation partnerships	72,603	134,707
Targeted wage subsidies	60,224	61,818
	598,428	934,611
Support measures		
Labour market partnerships	284,709	261,781
Employment assistance	250,929	237,718
Research and innovation	10,394	11,391
	546,032	510,890
Transfer payments to provinces and territories	835,851	456,940
	1,980,311	1,902,441
Benefits and support measures	11,489,055	11,975,340
Less: benefit repayments received or to be received from higher income claimants	209,050	141,302
	11,280,005	11,834,038

Benefit rates

Since July 1, 1996, benefits paid represent the lesser of 55 percent of average insurable earnings, or $413 per week. The benefit rate can be increased to a maximum of 75 percent of average insurable earnings or $413 per week in 1999 and 80 percent in 2000 (70 percent in 1998) for claimants who are in a low income family with children.

As of January 5, 1997, claimants that have collected more than 20 weeks of regular benefits in the past five years, since June 30, 1996, will see the benefit rate for their new claim reduced.

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Accounts Payable, Accruals and Allowances

CONTENTS

Page

Accounts payable and accrued liabilities 5.4
Interest and matured debt 5.14
Allowance for employee benefits 5.14
Allowance for loan guarantees and borrowings of Crown corporations 5.15

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Accounts Payable, Accruals and Allowances". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable, accruals and allowances by category. Chart 5A presents accounts payable, accruals and allowances by category at March 31, while Chart 5B compares accounts payable, accruals and allowances for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1

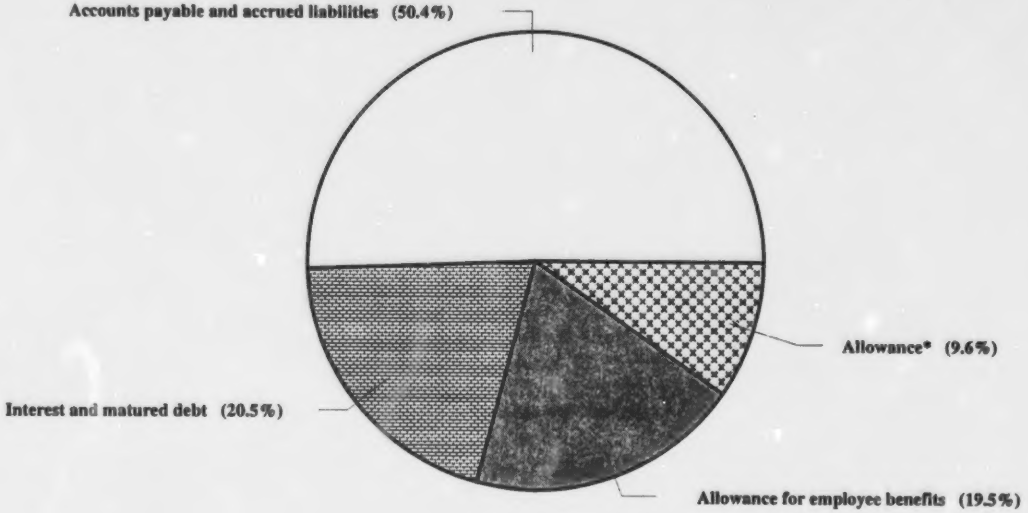
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

	April 1/1999	March 31/2000
	$	$
Accounts payable and accrued liabilities, Table 5.2	24,508,603,759	20,551,106,282
Interest and matured debt, Table 5.5	9,790,983,410	8,352,501,885
Allowance for employee benefits	6,720,000,000	7,611,000,000
Add: consolidation adjustment(1)	206,330,000	312,787,000
	6,926,330,000	*7,923,787,000*
Allowance for loan guarantees and borrowings of Crown corporations, Table 5.6	4,090,000,000	3,920,000,000
Total	45,315,917,169	40,747,395,167

(1) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

CHART 5A

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES BY CATEGORY AS AT MARCH 31, 2000

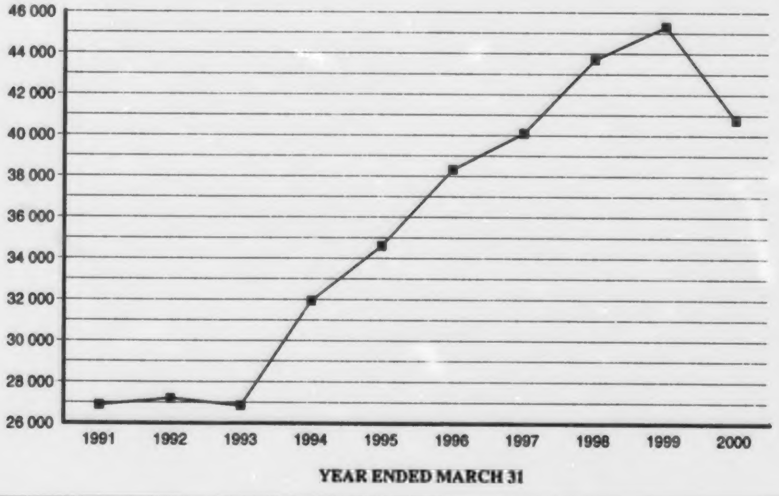


* Allowance for loan guarantees and borrowings of Crown corporations

CHART 5B

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES

(in millions of dollars)



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous paylist deductions, deferred revenues, cross-currency swap revaluation account, suspense accounts and other accounts.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.2
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/1999	March 31/2000
	$	$
Accounts payable	18,495,071,431	17,250,290,684
Add: consolidation adjustment[1]	936,252,000	817,323,000
	19,431,323,431	*18,067,613,684*
Notes payable to international organizations, Table 5.3	1,654,386,985	1,402,441,331
Provincial and territorial tax collection agreements account, Table 5.4	2,440,359,553	1,038,809,630
Miscellaneous paylist deductions	61,989,524	39,687,476
Deferred revenues	343,506,486	421,970,789
Cross-currency swap revaluation account	535,785,011	(466,503,134)
Suspense accounts	40,762,759	44,857,006
Other	490,010	2,229,500
Total	24,508,603,759	20,551,106,282

(1) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3

NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

		Receipts and other credits		Payments and other charges		
	April 1/1999	Note issuances	Revaluation(1)	Note encashments	Revaluation(1)	March 31/2000
	$	$	$	$	$	$
Finance—						
European Bank for Reconstruction and Development	8,795,357	10,675,746		4,270,298	413,913	14,786,892
International Development Association	790,605,000	202,333,334		349,409,000		643,529,334
Multilateral Investment Guarantee Agency	4,840,106				190,242	4,649,864
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Asian Development Bank	20,213,145	24,953			794,485	19,443,613
Caribbean Development Bank	7,345,090				123,937	7,221,153
Inter-American Development Bank	15,716,066	6,452,133		6,004,649	570,342	15,593,208
International financial institutions—						
African Development Fund	291,198,951	42,811,615		87,537,784		246,472,782
Asian Development Fund	346,421,906	43,064,726		117,634,000		271,852,632
Caribbean Development Bank—Special	40,763,819	4,065,000		6,897,372		37,931,447
Global Environment Facility Trust Fund	80,705,000	30,000,000		16,882,000		93,823,000
Inter-American Development Bank—Fund for Special Operations	12,664,788	2,003,700		6,069,842		8,598,646
International Fund for Agriculture Development	35,117,757	9,095,581		5,674,578		38,538,760
Montreal Protocol Fund		6,659,378		6,659,378		
	806,872,221	*131,040,622*		*240,695,576*		*697,217,267*
Total	1,654,386,985	350,526,788		600,379,523	2,092,919	1,402,441,331

(1) Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes collected by the Government of Canada on behalf of provinces and territories pursuant to the *Federal-Provincial Fiscal Arrangements Act* and harmonized sales tax and sales taxes pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, under the *Excise Tax Act*, the Government is also empowered to enter into agreements with provincial governments, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax.

The Government of Canada entered into agreements with provinces and territories (excluding Quebec), to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax. Furthermore, the Government also entered into agreements with the First Nations, to collect sales taxes, and to make payments to them with respect to such agreements.

Because the *Public Accounts of Canada* reports information on a April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents detailed information of the transactions, accumulated balances and the net position of the revenues collected and the payments made to the provinces and territories on a tax year basis for corporation and personal income taxes as well as for harmonized sales tax and sales taxes.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1993	26,145,160,975			26,145,160,975
Less: payments to provinces and territories—				
Newfoundland	499,740,450			499,740,450
Prince Edward Island	107,749,593			107,749,593
Nova Scotia	905,156,370			905,156,370
New Brunswick	688,556,296			688,556,296
Ontario	14,428,877,881			14,428,877,881
Manitoba	1,088,670,036			1,088,670,036
Saskatchewan	1,061,836,044			1,061,836,044
Alberta	2,891,617,488			2,891,617,488
British Columbia	4,383,100,452			4,383,100,452
Yukon	29,294,731			29,294,731
Northwest Territories	65,479,692	4,918,058		60,561,634
Adjustments [1]	(4,918,058)		4,918,058	
	26,145,160,975	*4,918,058*	*4,918,058*	*26,145,160,975*
Net collections (overpayments) of personal income taxes for 1993		4,918,058	4,918,058	
Personal income taxes collected by Canada Customs and Revenue Agency for 1994	27,202,333,229			27,202,333,229
Less: payments to provinces and territories—				
Newfoundland	518,119,207			518,119,207
Prince Edward Island	111,999,370			111,999,370
Nova Scotia	907,544,001			907,544,001
New Brunswick	735,708,010			735,708,010
Ontario	14,938,222,817			14,938,222,817
Manitoba	1,148,404,078			1,148,404,078
Saskatchewan	1,128,473,132			1,128,473,132
Alberta	2,992,001,738			2,992,001,738
British Columbia	4,633,047,786			4,633,047,786
Yukon	29,747,070			29,747,070
Northwest Territories	54,147,962		4,918,058	59,066,020
Adjustments [1]	4,918,058	4,918,058		
	27,202,333,229	*4,918,058*	*4,918,058*	*27,202,333,229*
Net collections (overpayments) of personal income taxes for 1994		4,918,058	4,918,058	
Personal income taxes collected by Canada Customs and Revenue Agency for 1995	29,224,023,823			29,224,023,823
Less: payments to provinces and territories—				
Newfoundland	562,804,968			562,804,968
Prince Edward Island	120,209,760			120,209,760
Nova Scotia	935,338,399			935,338,399
New Brunswick	782,393,181			782,393,181
Ontario	16,041,791,470			16,041,791,470
Manitoba	1,236,043,536			1,236,043,536
Saskatchewan	1,187,061,340			1,187,061,340
Alberta	3,214,439,434			3,214,439,434
British Columbia	5,050,381,139			5,050,381,139
Yukon	33,969,098	2,054		33,967,044
Northwest Territories	59,593,564			59,593,564
Adjustments [1]	(2,066)		2,054	(12)
	29,224,023,823	*2,054*	*2,054*	*29,224,023,823*
Net collections (overpayments) of personal income taxes for 1995		2,054	2,054	

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1996	30,582,063,180			30,582,063,180
Less: payments to provinces and territories—				
Newfoundland	553,480,813			553,480,813
Prince Edward Island	126,064,891			126,064,891
Nova Scotia	959,152,033			959,152,033
New Brunswick	801,095,321			801,095,321
Ontario	16,750,936,271			16,750,936,271
Manitoba	1,258,259,706			1,258,259,706
Saskatchewan	1,228,542,071			1,228,542,071
Alberta	3,493,567,394			3,493,567,394
British Columbia	5,277,174,326		33,953,887	5,311,128,213
Yukon	37,744,243			37,744,243
Northwest Territories	62,092,224			62,092,224
Adjustments [1]	33,953,887	33,953,887		
	30,582,063,180	*33,953,887*	*33,953,887*	*30,582,063,180*
Net collections (overpayments) of personal income taxes for 1996		33,953,887	33,953,887	
Personal income taxes collected by Canada Customs and Revenue Agency for 1997	31,841,042,698			31,841,042,698
Less: payments to provinces and territories—				
Newfoundland	554,159,288	463,183		553,696,105
Prince Edward Island	129,300,811		463,183	129,763,994
Nova Scotia	993,431,115		3,404,384	996,835,499
New Brunswick	819,791,085	3,404,384		816,386,701
Ontario	16,766,403,607			16,766,403,607
Manitoba	1,538,148,611			1,538,148,611
Saskatchewan	1,345,043,661			1,345,043,661
Alberta	4,034,840,524		20,417,001	4,055,257,525
British Columbia	5,600,566,132	54,370,888		5,546,195,244
Yukon	36,885,956	1,309,151	751,752	36,328,557
Northwest Territories	60,471,271	4,096,297	4,096,297	60,471,271
Nunavut		2,646,380	2,646,380	
Adjustments [1]	(37,441,964)		33,953,887	(3,488,077)
	31,841,600,097	*66,290,283*	*65,732,884*	*31,841,042,698*
Net collections (overpayments) of personal income taxes for 1997	(557,399)	66,290,283	65,732,884	
Personal income taxes collected by Canada Customs and Revenue Agency for 1998	34,352,305,300	6,808,940	1,967,969,105	32,391,145,135
Less: payments to provinces and territories—				
Newfoundland	569,460,000	7,600,000	21,126,362	582,986,362
Prince Edward Island	132,360,000	260,000	11,198,946	143,298,946
Nova Scotia	995,873,000	3,004,028	87,465,133	1,080,334,105
New Brunswick	803,567,500	2,835,066	48,001,542	848,733,976
Ontario	16,352,213,000	1,040,593,777	1,429,771,440	16,741,390,663
Manitoba	1,646,820,000	131,003,583	33,083,181	1,548,899,598
Saskatchewan	1,356,635,000	7,000,572	29,574,236	1,379,208,664
Alberta	4,006,741,661	2,296,239	454,426,531	4,458,871,953
British Columbia	5,649,454,589	73,351,754	74,181,780	5,650,284,615
Yukon	36,568,000	467,346		36,100,654
Northwest Territories	72,440,000	6,731,831		65,708,169
Nunavut		4,268,168		(4,268,168)
	31,622,132,750	*1,279,412,364*	*2,188,829,151*	*32,531,549,537*
Net collections (overpayments) of personal income taxes for 1998	2,730,172,550	1,286,221,304	4,156,798,256	(140,404,402)

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Personal income taxes collected by Canada Customs and Revenue Agency for 1999	5,927,019,000	29,860,564,000	762,000,000	35,025,583,000
Less: payments to provinces and territories—				
Newfoundland	111,366,000	8,718,288	497,406,288	600,054,000
Prince Edward Island	26,271,000		121,425,000	147,696,000
Nova Scotia	199,209,038	11,923,305	928,054,662	1,115,340,395
New Brunswick	158,787,381	16,752,450	724,163,069	866,198,000
Ontario	3,119,760,000		14,125,600,334	17,245,360,334
Manitoba	319,491,000		1,304,345,000	1,623,836,000
Saskatchewan	265,706,027	49,448,334	1,193,037,307	1,409,295,000
Alberta	792,932,462	35,228,842	3,877,518,623	4,635,222,243
British Columbia	1,123,443,955	245,999,887	4,902,114,468	5,779,558,536
Yukon	7,556,575	688,303	29,547,678	36,415,950
Northwest Territories	14,837,574	2,539,979	50,422,265	62,719,860
Nunavut		1,571,483	17,495,047	15,923,564
First Nations			1,295,000	1,295,000
	6,139,361,012	*372,870,871*	*27,772,424,741*	*33,538,914,882*
Net collections (overpayments) of personal income taxes for 1999	(212,342,012)	30,233,434,871	28,534,424,741	1,486,668,118
Personal income taxes collected by Canada Customs and Revenue Agency for 2000		6,358,999,000	38,711,000	6,320,288,000
Less: payments to provinces and territories—				
Newfoundland		1,404,971	114,601,336	113,196,365
Prince Edward Island			28,890,000	28,890,000
Nova Scotia		2,734,852	225,641,078	222,906,226
New Brunswick		3,231,515	175,830,598	172,599,083
Ontario			3,386,523,000	3,386,523,000
Manitoba			322,257,000	322,257,000
Saskatchewan		10,636,085	289,583,315	278,947,230
Alberta		42,403,141	932,506,103	890,102,962
British Columbia		45,266,726	1,204,569,219	1,159,302,493
Yukon		158,840	7,294,791	7,135,951
Northwest Territories		308,692	12,014,840	11,706,148
Nunavut		338,250	4,736,424	4,398,174
First Nations			323,750	323,750
		106,483,072	*6,704,771,454*	*6,598,288,382*
Net collections (overpayments) of personal income taxes for 2000		6,465,482,072	6,743,482,454	(278,000,382)
Total personal income taxes on hand	**2,517,273,139**	**38,095,220,587**	**39,544,230,392**	**1,068,263,334**
Corporation income taxes collected by Canada Customs and Revenue Agency for 1994	1,769,226,989			1,769,226,989
Less: payments to provinces and territories—				
Newfoundland	61,559,537			61,559,537
Prince Edward Island	15,822,936			15,822,936
Nova Scotia	82,223,546			82,223,546
New Brunswick	106,814,756			106,814,756
Quebec	24,723,743			24,723,743
Ontario	73,260,410			73,260,410
Manitoba	166,367,531			166,367,531
Saskatchewan	188,042,850			188,042,850
Alberta	13,709,965		729,518	14,439,483
British Columbia	1,002,857,279			1,002,857,279
Yukon	7,983,642			7,983,642
Northwest Territories	25,131,276			25,131,276
Adjustments (1)	729,518	729,518		
	1,769,226,989	*729,518*	*729,518*	*1,769,226,989*
Net collections (overpayments) of corporation income taxes for 1994		729,518	729,518	

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Corporation income taxes collected by Canada Customs and Revenue Agency for 1995	2,178,085,882			2,178,085,882
Less: payments to provinces and territories—				
Newfoundland	62,522,673			62,522,673
Prince Edward Island	18,572,471			18,572,471
Nova Scotia	133,302,557			133,302,557
New Brunswick	210,304,631			210,304,631
Quebec	19,486,657			19,486,657
Ontario	60,192,996			60,192,996
Manitoba	201,472,046			201,472,046
Saskatchewan	228,492,496			228,492,496
Alberta	9,686,773	729,517		8,957,256
British Columbia	1,195,751,282			1,195,751,282
Yukon	10,754,456			10,754,456
Northwest Territories	28,482,462			28,482,462
Adjustments (1)	(935,618)		729,517	(206,101)
	2,178,085,882	*729,517*	*729,517*	*2,178,085,882*
Net collections (overpayments) of corporation income taxes for 1995		729,517	729,517	
Corporation income taxes collected by Canada Customs and Revenue Agency for 1996	1,930,125,763			1,930,125,763
Less: payments to provinces and territories—				
Newfoundland	64,516,544			64,516,544
Prince Edward Island	21,263,888			21,263,888
Nova Scotia	129,128,155			129,128,155
New Brunswick	123,554,890			123,554,890
Quebec	18,747,577			18,747,577
Ontario	50,150,131			50,150,131
Manitoba	203,757,449			203,757,449
Saskatchewan	208,534,233			208,534,233
Alberta	10,031,649			10,031,649
British Columbia	1,057,404,904			1,057,404,904
Yukon	13,005,695	101		13,005,594
Northwest Territories	30,030,749			30,030,749
Adjustments (1)	(201)		201	
	1,930,125,663	*101*	*201*	*1,930,125,763*
Net collections (overpayments) of corporation income taxes for 1996	100	101	201	
Corporation income taxes collected by Canada Customs and Revenue Agency for 1997	2,207,857,459			2,207,857,459
Less: payments to provinces and territories—				
Newfoundland	70,851,056			70,851,056
Prince Edward Island	23,474,787			23,474,787
Nova Scotia	167,365,282	9,361,494		158,003,788
New Brunswick	190,099,990	6,433,806		183,666,184
Quebec	10,696,431			10,696,431
Ontario	33,137,772			33,137,772
Manitoba	243,683,195			243,683,195
Saskatchewan	250,402,844			250,402,844
Alberta	12,227,439			12,227,439
British Columbia	1,202,499,908			1,202,499,908
Yukon	9,728,662	674,743		9,053,919
Northwest Territories	35,493,150	4,096,297		31,396,853
Nunavut		2,656,029		(2,656,029)
Adjustments (1)	(15,795,296)		15,795,296	
	2,233,865,220	*23,222,369*	*15,795,296*	*2,226,438,147*
Net collections (overpayments) of corporation income taxes for 1997	(26,007,761)	23,222,369	15,795,296	(18,580,688)

TABLE 5.4
PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Corporation income taxes collected by Canada Customs and Revenue Agency for 1998	2,185,775,000	12,357,095	197,611,061	2,000,521,034
Less: payments to provinces and territories—				
Newfoundland	76,714,000		4,326,255	81,040,255
Prince Edward Island	27,346,000	9,394,310	477,261	18,428,951
Nova Scotia	167,688,000	4,870,691	8,729,127	171,546,436
New Brunswick	194,019,000	26,871,552	372,479	167,519,927
Quebec			11,424,918	11,424,918
Ontario			40,059,377	40,059,377
Manitoba	217,744,000		43,979,097	261,723,097
Saskatchewan	222,773,000		26,568,643	249,341,643
Alberta			11,666,935	11,666,935
British Columbia	1,170,514,000	237,557,857	9,078,452	942,034,595
Yukon	10,152,000	1,629,012	43,928	8,566,916
Northwest Territories	35,193,000			35,193,000
	2,122,143,000	*280,323,422*	*156,726,472*	*1,998,546,050*
Net collections (overpayments) of corporation income taxes for 1998	63,632,000	292,680,517	354,337,533	1,974,984
Corporation income taxes collected by Canada Customs and Revenue Agency for 1999	41,407,000	2,363,917,000		2,405,324,000
Less: payments to provinces and territories—				
Newfoundland	5,302,000		71,657,000	76,959,000
Prince Edward Island	1,828,000		24,755,000	26,583,000
Nova Scotia	13,776,000		178,787,000	192,563,000
New Brunswick	13,781,333		179,108,667	192,890,000
Manitoba	17,540,000		236,480,000	254,020,000
Saskatchewan	17,724,000		246,917,000	264,641,000
British Columbia	84,120,000		1,083,516,000	1,167,636,000
Yukon	682,000		9,192,000	9,874,000
Northwest Territories	1,048,000		12,442,374	13,490,374
Nunavut			1,664,626	1,664,626
	155,801,333		*2,044,519,667*	*2,200,321,000*
Net collections (overpayments) of corporation income taxes for 1999	(114,394,333)	2,363,917,000	2,044,519,667	205,003,000
Corporation income taxes collected by Canada Customs and Revenue Agency for 2000		728,663,000	760,218,000	(31,555,000)
Less: payments to provinces and territories—				
Newfoundland			7,610,000	7,610,000
Prince Edward Island			2,338,000	2,338,000
Nova Scotia			18,525,333	18,525,333
New Brunswick			16,588,667	16,588,667
Manitoba			25,670,000	25,670,000
Saskatchewan			26,148,000	26,148,000
British Columbia			86,168,000	86,168,000
Yukon			738,000	738,000
Northwest Territories			2,214,000	2,214,000
Nunavut			296,000	296,000
			186,296,000	*186,296,000*
Net collections (overpayments) of corporation income taxes for 2000		728,663,000	946,514,000	(217,851,000)
Total corporation income taxes on hand	(76,769,994)	3,409,942,022	3,362,625,732	(29,453,704)

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1997	1,195,397,794			1,195,397,794
Less: payments to provinces and territories—				
Newfoundland	282,787,806			282,787,806
Nova Scotia	506,467,031			506,467,031
New Brunswick	406,142,957			406,142,957
	1,195,397,794			*1,195,397,794*
Net collections (overpayments) of harmonized sales tax for 1997				
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1998	1,650,523,910			1,650,523,910
Less: payments to provinces and territories—				
Newfoundland	391,124,465			391,124,465
Nova Scotia	698,615,070			698,615,070
New Brunswick	560,784,375			560,784,375
	1,650,523,910			*1,650,523,910*
Net collections (overpayments) of harmonized sales tax for 1998				
Harmonized sales tax collected by Canada Customs and Revenue Agency for 1999	286,053,663	1,428,328,523		1,714,382,186
Less: payments to provinces and territories—				
Newfoundland	67,851,588	6,959,458	345,254,910	406,147,040
Nova Scotia	121,251,322		604,943,193	726,194,515
New Brunswick	97,094,345		484,946,286	582,040,631
	286,197,255	*6,959,458*	*1,435,144,389*	*1,714,382,186*
Net collections (overpayments) of harmonized sales tax for 1999	(143,592)	1,435,287,981	1,435,144,389	
Harmonized sales tax collected by Canada Customs and Revenue Agency for 2000		296,572,711		296,572,711
Less: payments to provinces and territories—				
Newfoundland			70,199,801	70,199,801
Nova Scotia			125,334,326	125,334,326
New Brunswick			101,038,584	101,038,584
			296,572,711	*296,572,711*
Net collections (overpayments) of harmonized sales tax for 2000		296,572,711	296,572,711	
Total harmonized sales tax on hand	(143,592)	1,731,860,692	1,731,717,100	
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 1998	719,858	10,150	175,330	554,678
Less: payments to First Nations	719,858	175,330	10,150	554,678
Net collections (overpayments) of First Nations Sales Tax Agreements for 1998		185,480	185,480	
First Nations Sales Tax Agreements— Revenue collected by Canada Customs and Revenue Agency for 1999 (3)		1,189,034		1,189,034
Less: payments to First Nations			1,189,034	1,189,034
Net collections (overpayments) of First Nations Sales Tax Agreements for 1999		1,189,034	1,189,034	

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
First Nations Sales Tax Agreements—				
Revenue collected by Canada Customs and Revenue Agency for 2000		243,856		243,856
Less: payments to First Nations			243,856	243,856
Net collections (overpayments) of First Nations Sales Tax Agreements for 2000		243,856	243,856	
Total First Nations Sales Tax Agreements taxes on hand		**1,618,370**	**1,618,370**	
Total	2,440,359,553	43,238,641,671	44,640,191,594	1,038,809,630

(1) Unidentified payments by provinces of 1998-99 were allocated to the appropriate provinces.

(2) Amends previous year's *Public Accounts of Canada*.

Miscellaneous paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Deferred revenues

This account records non-tax revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized premiums, discounts and commissions on unmatured debt.

Table 5.5 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.5

INTEREST AND MATURED DEBT

	April 1/1999	March 31/2000
	$	$
Interest due	3,190,419,057	3,318,794,259
Interest accrued	6,752,206,215	7,192,887,758
Matured debt	388,621,740	196,931,431
	10,331,247,012	10,708,613,448
Less: unamortized discounts on Canada bills	61,502,612	50,098,740
unamortized discounts on Treasury bills	1,327,244,109	1,731,107,977
unamortized discounts and premiums on marketable bonds	(912,445,631)	530,439,733
unamortized commissions on Canada savings bonds	63,962,512	44,465,113
	540,263,602	2,356,111,563
Total	9,790,983,410	8,352,501,885

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenditures. Discounts are amortized to expenditures over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenditures. Discounts and premiums are amortized to expenditures over the life of the bonds.

Unamortized commissions on Canada savings bonds

This account records the portion of the commissions on outstanding Canada savings bonds which has not yet been charged to expenditures. Commissions are amortized to expenditures over the life of the bonds.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave and compensation time, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Loan Guarantees and Borrowings of Crown Corporations

This category of accounts payable, accruals and allowances includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.6 presents a summary of the balances for the accounts in this category of accounts payable, accruals and allowances.

TABLE 5.6

ALLOWANCE FOR LOAN GUARANTEES AND BORROWINGS OF CROWN CORPORATIONS

	April 1/1999	March 31/2000
	$	$
Allowance for loan guarantees	890,000,000	705,000,000
Allowance for borrowings of Crown corporations—		
Borrowings of agent enterprise Crown corporations	39,698,016,000	38,640,172,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	36,498,016,000	35,425,172,000
	3,200,000,000	*3,215,000,000*
Total	4,090,000,000	3,920,000,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

CONTENTS

Page

Unmatured debt—

- Marketable bonds 6.4
- Treasury bills 6.9
- Canada savings bonds 6.10
- Non-marketable bonds and notes 6.11
- Canada bills 6.12
- Canada notes 6.13
- Euro medium-term notes 6.14
- Interest rates 6.15
- Maturity of Government debt 6.16
- Statement of all borrowing transactions on behalf of Her Majesty 6.16

Pension and other accounts—

- Public sector pensions 6.17
- Canada Pension Plan 6.26

- Other—

  - Government Annuities Account 6.27
  - Confederation Bridge 6.28
  - Pilot Training Program—MILIT-AIR Inc 6.28
  - Deposit and trust accounts 6.29
  - Other specified purpose accounts 6.34

Supplementary statements—

- Canada Pension Plan 6.47
- Government Annuities Account 6.55
- Royal Canadian Mounted Police (Dependants) Pension Plan 6.59

INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year, while Chart 6B compares interest-bearing debt for the last ten fiscal years.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1

INTEREST-BEARING DEBT

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Unmatured debt[1]—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	295,751,835,377	46,340,486,073	48,165,678,000	293,926,643,450
Treasury bills, Table 6.3	96,950,000,000	213,600,000,000	210,700,000,000	99,850,000,000
Canada savings bonds, Table 6.4	27,661,868,752	2,521,598,979	3,694,457,830	26,489,009,901
Non-marketable bonds and notes, Table 6.5	4,062,767,000	5,348,356,182	5,858,866,203	3,552,256,979
	424,426,471,129	*267,810,441,234*	*268,419,002,033*	*423,817,910,330*
Payable in foreign currencies—				
Marketable bonds, Table 6.2	19,647,425,300	2,942,000,000	1,176,766,700	21,412,658,600
Canada bills, Table 6.6	10,170,866,350	29,413,978,619	33,577,067,475	6,007,777,494
Canada notes, Table 6.7	1,260,610,500	70,500,000	278,254,500	1,052,856,000
Euro medium-term notes, Table 6.8	4,921,117,578	991,284,490	1,797,233,756	4,115,168,312
	36,000,019,728	*33,417,763,109*	*36,829,322,431*	*32,588,460,406*
Total—Unmatured debt	460,426,490,857	301,228,204,343	305,248,324,464	456,406,370,736
Pension and other accounts—				
Public sector pensions, Table 6.13—				
Superannuation accounts	136,627,455,791	16,291,608,561	5,809,342,053	147,109,722,299
Allowance for pension adjustments	(14,220,000,000)	949,000,000	5,493,000,000	(18,764,000,000)
	122,407,455,791	*17,240,608,561*	*11,302,342,053*	*128,345,722,299*
Due to Canada Pension Plan, Table 6.22—				
Canada Pension Plan Account	36,890,703,911	20,687,739,027	19,130,644,354	38,447,798,584
Less: securities held, short-term investments and transfers	31,463,953,000	6,316,200,000	7,082,539,000	32,230,292,000
	5,426,750,911	*27,003,939,027*	*26,213,183,354*	*6,217,506,584*
Other—				
Government Annuities Account	585,604,284	38,880,912	78,594,081	545,891,115
Confederation Bridge	799,444,000		13,830,796	785,613,204
Pilot Training Program—MILIT-AIR Inc.	703,000,000			703,000,000
Deposit and trust accounts, Table 6.23	1,157,054,195	949,152,903	891,851,469	1,214,355,629
Other specified purpose accounts, Table 6.26	3,479,208,919	1,528,639,831	1,293,742,556	3,714,106,194
	6,724,311,398	*2,516,673,646*	*2,278,018,902*	*6,962,966,142*
Total—Pension and other accounts	134,558,518,100	46,761,221,234	39,793,544,309	141,526,195,025
Total	594,985,008,957	347,989,425,577	345,041,868,773	597,932,565,761

(1) This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A

INTEREST-BEARING DEBT BY CATEGORY AS AT MARCH 31, 2000

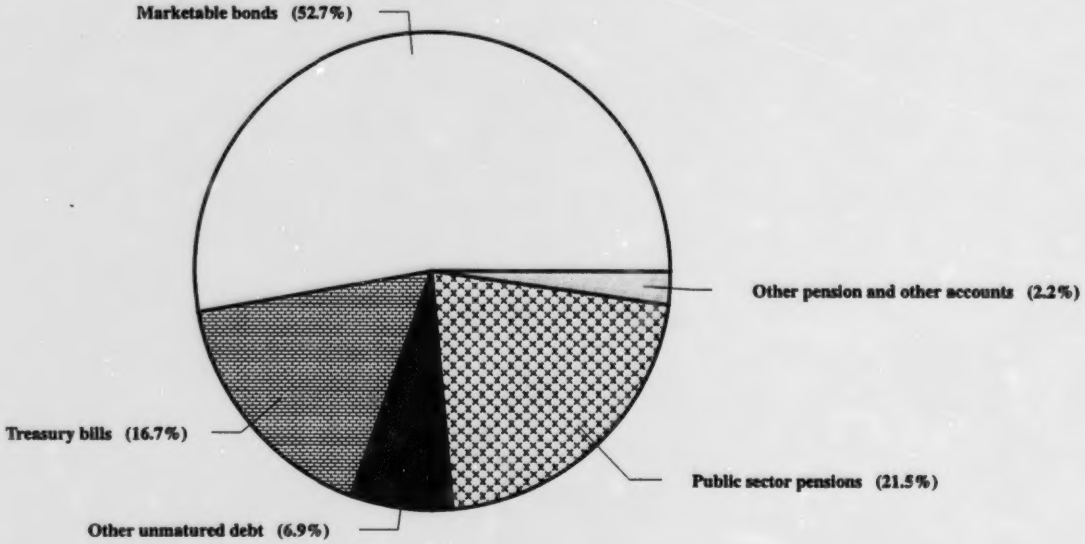
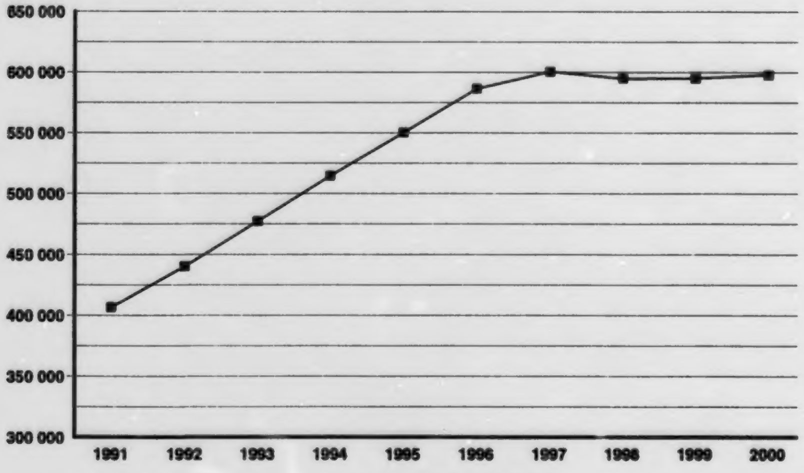


CHART 6B

INTEREST-BEARING DEBT
(in millions of dollars)



UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2000.

TABLE 6.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits [1]	Payments and other charges [1]	March 31/2000
				$	$	$	$
Payable in Canadian currency—							
Matured 1999-2000							
1999—Aug 1	6.5	Apr 15/96-July 17/96	VV34	5,600,000,000		5,600,000,000	
Sept 1	7.75	Apr 15/94-June 1/94					
		July 4/94-Sept 1/94	A73	8,500,000,000		8,500,000,000	
Sept 15	4.75	June 16/97-Sept 15/97	WF74	7,000,000,000		7,000,000,000	
Oct 15	9	Oct 15/77-Dec 15/77	J13	527,500,000		527,500,000	
Dec 1	13.5	Dec 1/80	J53	400,000,000		400,000,000	
Dec 1	9.25	Sept 21/89-Oct 1/89					
		Nov 16/89-Dec 15/89	A27	2,825,000,000		2,825,000,000	
2000—Feb 1	5.5	Oct 15/96-Jan 15/97	WC44	5,500,000,000		5,500,000,000	
Mar 1	8.5	Oct 1/94-Dec 1/94					
		Mar 1/95	A77	6,500,000,000		6,500,000,000	
Mar 15	5	Dec 15/97-Mar 16/98	WK69	7,000,000,000		7,000,000,000	
Mar 15	13.75	Mar 31/80-Mar 1/81					
		Mar 31/81-Oct 15/82	J39	1,050,000,000		1,050,000,000	
				44,902,500,000		*44,902,500,000*	
Maturing 2000-01							
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30	1,575,000,000			1,575,000,000
July 1	10.5	Mar 15/90-Mar 29/90					
		June 21/90-Aug 1/90	A32	2,900,000,000			2,900,000,000
July 1	15	July 1/81	J70	175,000,000			175,000,000
Sept 1	11.5	May 1/90-Nov 1/90	A33	1,200,000,000			1,200,000,000
Sept 1	7.5	June 1/95-July 4/95					
		Sept 1/95	A81	7,600,000,000			7,600,000,000
Dec 1	5	June 15/98-Sept 15/98	WP56	7,000,000,000			7,000,000,000
Dec 15	9.75	Dec 15/78	J22	500,000,000			500,000,000
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000			425,000,000
Mar 1	10.5	Sept 20/90-Oct 1/90					
		Dec 15/90-Feb 1/91	A37	3,175,000,000			3,175,000,000
Mar 1	7.5	Oct 2/95-Dec 1/95					
		Jan 4/96-Mar 1/96	VR22	9,400,000,000			9,400,000,000
				33,950,000,000			*33,950,000,000*

TABLE 6.2
MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits [1]	Payments and other charges [1]	March 31/2000
				$	$	$	$
Maturing 2001-02							
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000
June 1	4.5	Dec 15/98-Mar 15/99	WT78	7,000,000,000			7,000,000,000
June 1	9.75	Feb 21/91-Mar 1/91 Mar 28/91-May 16/91	A40	3,550,000,000			3,550,000,000
Sept 1	7	June 3/96-July 2/96 Sept 3/96-Dec 2/96	VX99	10,600,000,000			10,600,000,000
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,232,750,000		245,363,000	987,387,000
Dec 1	5.25	June 15/99-Sept 15/99	WW08		7,000,000,000		7,000,000,000
Dec 1	9.75	July 1/91-July 18/91 Sept 1/91-Oct 1/91	A45	3,850,000,000			3,850,000,000
2002—Feb 1	8.75	Feb 1/77	J7	213,000,000			213,000,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000			350,000,000
				28,120,750,000	*7,000,000,000*	*245,363,000*	*34,875,387,000*
Maturing 2002-03							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92-May 1/92 July 15/92	A47	5,450,000,000			5,450,000,000
May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000		7,325,000	1,842,675,000
June 1	5.75	Dec 1/99-Mar 15/2000	XA78		7,200,000,000		7,200,000,000
Sept 1	5.5	Mar 3/97-June 2/97 Sept 2/97-Dec 1/97	WE00	10,200,000,000			10,200,000,000
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,439,701,000		122,937,000	1,316,764,000
2003—Feb 1	11.75	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,626,675,000		224,375,000	2,402,300,000
				21,566,376,000	*7,200,000,000*	*354,637,000*	*28,411,739,000*
Maturing 2003-04							
2003—June 1	7.25	Sept 25/92-Oct 26/92 Nov 20/92-Jan 18/93 Feb 15/93	A57	6,900,000,000			6,900,000,000
Sept 1	5.25	Mar 2/98-June 1/98 Sept 1/98-Dec 1/98	WN09	9,700,000,000			9,700,000,000
Oct 1	9.5	Aug 15/78-Oct 1/78	J18	644,678,000		85,771,000	558,907,000
Dec 1	7.5	May 21/93-July 1/93 Aug 16/93-Sept 28/93 Nov 15/93	A61	8,800,000,000			8,800,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	1,985,446,000		8,579,000	1,976,867,000
				28,030,124,000		*94,350,000*	*27,935,774,000*
Maturing 2004-05							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	549,000,000		8,000,000	541,000,000
June 1	6.5	Jan 14/94-Feb 15/94 Apr 1/94-May 15/94	A72	7,900,000,000			7,900,000,000
Sept 1	5	Mar 1/99	WU42	2,500,000,000	8,350,000,000		10,850,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	875,000,000		164,108,000	710,892,000
Dec 1	9	July 15/94-Aug 15/94 Nov 15/94-Feb 15/95	A75	7,700,000,000			7,700,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,775,000,000		462,075,000	1,312,925,000
				21,299,000,000	*8,350,000,000*	*634,183,000*	*29,014,817,000*

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits (1)	Payments and other charges (1)	March 31/2000
				$	$	$	$
Maturing 2005-06							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83					
		Sept 27/83-Apr 10/85	H6	1,375,000,000		294,645,000	1,080,355,000
Sept 1	6	Nov 15/99-Feb 15/2000	WY63		5,600,000,000		5,600,000,000
Dec 1	8.75	Apr 3/95-May 15/95					
		Aug 15/95-Nov 15/95	A79	8,000,000,000			8,000,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84					
		Mar 19/85	H18	975,000,000			975,000,000
				10,350,000,000	*5,600,000,000*	*294,645,000*	*15,655,355,000*
Maturing 2006-07							
2006—Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	1,025,000,000		40,000,000	985,000,000
Dec 1	7	Feb 15/96-Mar 29/96					
		May 15/96-Aug 15/96	VU50	9,100,000,000			9,100,000,000
2007—Mar 1	13.75	June 19/84	H30	325,000,000			325,000,000
				10,450,000,000		*40,000,000*	*10,410,000,000*
Maturing 2007-08							
2007—June 1	7.25	Oct 1/96-Nov 15/96					
		Feb 17/97-May 15/97	WB60	9,500,000,000			9,500,000,000
Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000
				10,950,000,000			*10,950,000,000*
Maturing 2008-09							
2008—June 1	6	Aug 15/97-Nov 17/97					
		Feb 16/98-May 15/98	WH31	9,200,000,000			9,200,000,000
June 1	10	Dec 15/85-Sept 1/87					
		Feb 1/88-Apr 14/88					
		June 1/88-July 21/88					
		Oct 15/88-Dec 15/88					
		Feb 23/89-June 1/89	H74	3,257,854,000			3,257,854,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	644,753,000			644,753,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000			400,000,000
				13,502,607,000			*13,502,607,000*
Maturing 2009-10							
2009—June 1	5.5	Aug 17/98-Nov 16/98					
		Feb 15/99	WR13	6,900,000,000	2,500,000,000		9,400,000,000
June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	868,257,000		195,426,000	672,831,000
Oct 1	10.75	June 12/85-July 1/85					
		Sept 1/85-Sept 1/88	H63	1,224,136,000		146,825,000	1,077,311,000
2010—Mar 1	9.75	Mar 15/86	H79	325,000,000		25,000,000	300,000,000
				9,317,393,000	*2,500,000,000*	*367,251,000*	*11,450,142,000*
Maturing 2010-11							
2010—June 1	9.5	Apr 10/86-July 1/87					
		July 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,880,000,000		405,746,000	2,474,254,000
June 1	5.5	Aug 3/99-Nov 1/99					
		Feb 1/2000-Mar 20/2000	WX80		10,400,000,000		10,400,000,000
Oct 1	8.75	Apr 28/86	H85	325,000,000		73,457,000	251,543,000
2011—Mar 1	9	July 3/86-Sept 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	1,975,000,000		182,686,000	1,792,314,000
				5,180,000,000	*10,400,000,000*	*661,889,000*	*14,918,111,000*

TABLE 6.2
MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits (1)	Payments and other charges (1)	March 31/2000
				$	$	$	$
Maturing 2011-12							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	750,000,000		70,860,000	679,140,000
Maturing 2013-14							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89 Mar 15/90-July 1/90 Aug 1/90-Feb 21/91	A23	3,150,000,000			3,150,000,000
Maturing 2015-16							
2015—June 1	11.25	May 1/90-May 31/90 Oct 1/90-Nov 15/90	A34	2,350,000,000			2,350,000,000
Maturing 2019-20							
2019—Dec 31	10.186	Mar 23/90	M1	8,436,324			8,436,324
Maturing 2020-21							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91 Feb 1/91	A39	1,800,000,000			1,800,000,000
Maturing 2021-22							
2021—June 1	9.75	May 9/91-June 1/91 July 1/91-Aug 1/91 Sept 1/91-Oct 17/91	A43	4,650,000,000			4,650,000,000
Dec 1	4.25 (2)	Dec 10/91-Oct 14/92 May 1/93-Dec 1/93 Feb 22/94-June 21/94 Sept 15/94-Dec 15/94 Feb 2/95-May 8/95 Aug 4/95	L25	5,762,260,843	140,995,534		5,903,256,377
				10,412,260,843	*140,995,534*		*10,553,256,377*
Maturing 2022-23							
2022—June 1	9.25	Dec 15/91-Jan 3/92 May 15/92	A49	2,550,000,000			2,550,000,000
Maturing 2023-24							
2023—June 1	8	Aug 17/92-Feb 1/93 Apr 1/93-July 26/93 Oct 15/93-Feb 1/94 May 2/94	A55	8,200,000,000			8,200,000,000
Maturing 2025-26							
2025—June 1	9	Aug 2/94-Nov 1/94 Feb 1/95-May 1/95 Aug 1/95-Nov 1/95 Feb 1/96	A76	8,900,000,000			8,900,000,000
Maturing 2026-27							
2026—Dec 1	4.25 (2)	Dec 7/95-Mar 6/96 June 6/96-Sept 6/96 Dec 6/96-Mar 12/97 June 9/97-Sept 8/97 Dec 8/97-Mar 9/98 June 8/98-Sept 7/98 Dec 7/98	L26	5,529,700,844	135,305,074		5,665,005,918

TABLE 6.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits [1]	Payments and other charges [1]	March 31/2000
				$	$	$	$
Maturing 2027-28							
2027—June 1	8	May 1/96-Aug 1/96 Nov 1/96-Feb 1/97 May 1/97-Aug 1/97 Nov 1/97	VW17	9,600,000,000			9,600,000,000
Maturing 2029-30							
2029—June 1	5.75	Feb 2/98-May 1/98 Nov 2/98	WL43	4,500,000,000	3,700,000,000		8,200,000,000
Maturing 2031-32							
2031—Dec 1	4	Mar 8/99	L 27	404,912,366	1,306,220,465		1,711,132,831
				295,774,060,377	46,332,521,073	47,665,678,000	294,440,903,450
Less: Government's holdings				22,225,000	7,965,000	500,000,000	514,260,000
Total marketable bonds (Canadian currency)				295,751,835,377	46,340,486,073	48,165,678,000	293,926,643,450
Payable in foreign currencies—							
2000—May 30	6.5	May 30/95		2,263,050,000		88,950,000	2,174,100,000
2001—May 30	6.5	May 30/96		1,508,700,000		59,300,000	1,449,400,000
2002—July 15	6.125	July 15/97		1,508,700,000		59,300,000	1,449,400,000
2003—Feb 19	5.625	Feb 19/98		3,017,400,000		118,600,000	2,898,800,000
2003—Nov 30	6.375	Nov 30/99			2,942,000,000	43,200,000	2,898,800,000
2005—July 21	6.375	July 21/95		2,263,050,000		88,950,000	2,174,100,000
2006—Aug 28	6.75	Aug 28/96		1,508,700,000		59,300,000	1,449,400,000
2007—Oct 3	[3]	Oct 3/97		481,275,300		18,916,700	462,358,600
2008—July 7	4.875	July 7/98		3,324,800,000		492,000,000	2,832,800,000
2008—Nov 5	5.25	Nov 5/98		3,771,750,000		148,250,000	3,623,500,000
Total marketable bonds (foreign currencies)				19,647,425,300	2,942,000,000	1,176,766,700	21,412,658,600
Total				315,399,260,677	49,282,486,073	49,342,444,700	315,339,302,050

[1] This column includes the translation in Canadian dollars of marketable bonds payable in foreign currencies using closing rates of exchange at March 31.
[2] The rate of return of this issue is linked to the Consumer Price Index for Canada.
[3] The rate of interest was variable throughout the year.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- common terms: 3 months, 6 months and 12 months;
- issued in Canadian currency only;
- transferable; and,
- bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 2000 consists of CAN$7,250 million in odd issue bills; CAN$27,400 million in three-month bills; CAN$22,200 million in six-month bills; and, CAN$43,000 million in 364-day bills.

Table 6.3 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 6.3

TREASURY BILLS

(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1999	11,500	5,200	8,900	25,600	10,700	3,000	15,950	29,650	(4,050)
May	6,000	2,800	2,800	11,600	8,200	3,000	6,300	17,500	(5,900)
June	5,900	3,100	3,100	12,100	8,800	3,000	2,700	14,500	(2,400)
July	7,500	3,500	6,250	17,250	7,900	3,100	3,100	14,100	3,150
August	8,300	3,900	5,900	18,100	6,800	3,700	5,850	16,350	1,750
September	12,400	5,900	8,150	26,450	8,700	7,800	6,300	22,800	3,650
October	7,400	3,400	3,400	14,200	7,500	3,000	3,550	14,050	150
November	7,200	3,200	3,200	13,600	8,300	2,900	2,800	14,000	(400)
December	7,100	3,100	4,850	15,050	8,400	3,300	2,800	14,500	550
January, 2000	7,400	3,500	3,500	14,400	7,800	3,700	4,850	16,350	(1,950)
February	7,600	3,600	3,600	14,800	7,200	4,000	3,500	14,700	100
March	12,400	5,400	12,650	30,450	10,700	3,900	7,600	22,200	8,250
	100,700	46,600	66,300	213,600	101,000	44,400	65,300	210,700	2,900
Balance at April 1, 1999									96,950
Balance at March 31, 2000									99,850

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- — issued to Canadian residents;
- — issued in Canadian currency only;
- — registered in the name of the holder;
- — fixed dates of maturity;
- — not marketable;
- — redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;
- — not subject to call before maturity; and,
- — term to maturity of seven years or more.

Table 6.4 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 6.4

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
				$	$	$	$
2001—Nov 1	4.25-5.25	1989-90	S44	2,131,221,128		189,259,316	1,941,961,812
2002—Nov 1	4.25-5.25	1990-91	S45	1,935,422,120		164,325,510	1,771,096,610
2003—Nov 1	4.25-5.25	1991-92	S46	2,762,139,341		236,414,601	2,525,724,740
2004—Nov 1	4.25-5.25	1992-93	S47	3,196,950,437		265,944,881	2,931,005,556
2005—Nov 1	4.25-5.25	1993-94	S48	1,953,327,230		167,531,365	1,785,795,865
2006—Nov 1	4.25-5.25	1994-95	S49	2,970,383,893		297,200,505	2,673,183,388
2007—Mar 1	5-6	1997-98	P1	85,081,994		2,651,928	82,430,066
2007—Nov 1	4-4.40	1995-96	S50	2,168,640,487		416,907,692	1,751,732,795
2007—Nov 1	4-5	1997-98	S52	3,340,538,511		412,355,577	2,928,182,934
2007—Dec 1	4-5	1997-98	S53	17,994,020		2,139,223	15,854,797
2008—Mar 1	4.25-4.75	1997-98	P2	26,327,187		2,851,504	23,475,683
2008—Nov 1	5-6	1996-97	S51	3,052,460,704		241,231,806	2,811,228,898
2008—Nov 1	4-4.40	1998-99	S54	2,075,320,195		774,517,454	1,300,802,741
2008—Nov 1	4.5-4.75	1998-99	P3	2,029,257,528		383,765,855	1,645,491,673
2008—Dec 1	4-4.25	1998-99	P4	141,802,595		5,607,540	136,195,055
2008—Dec 1	3.75-4.40	1998-99	S55	103,071,975		17,493,759	85,578,216
2009—Jan 1	3.75-4.40	1998-99	S56	26,186,281		8,875,775	17,310,506
2009—Feb 1	3.5-4.40	1998-99	S57	18,675,919		8,040,296	10,635,623
2009—Mar 1	3.65-4.60	1998-99	S58	37,801,912		16,759,440	21,042,472
2009—Jan 1	4-4.25	1998-99	P5	30,808,358		2,593,657	28,214,701
2009—Feb 1	4-4.25	1998-99	P6	27,651,149		2,988,891	24,662,258
2009—Mar 1	4.25-4.5	1998-99	P7	85,644,542		6,200,001	79,444,541
2009—Apr 1	3.85	1999-2000	S59		16,841,264		16,841,264
2009—Apr 1	4.5	1999-2000	P8		91,541,370		91,541,370
2009—Nov 1	4.4	1999-2000	S60(1)		1,116,419,946		1,116,419,946
2009—Nov 1	5	1999-2000	P9		582,080,064		582,080,064
2009—Dec 1	4.4	1999-2000	S61		85,442,471		85,442,471
2009—Dec 1	5	1999-2000	P10		160,553,787		160,553,787
2010—Jan 1	4.4	1999-2000	S62		31,644,902		31,644,902
2010—Jan 1	5	1999-2000	P11		48,350,250		48,350,250
2010—Feb 1	4.4	1999-2000	S63		21,558,530		21,558,530
2010—Feb 1	5	1999-2000	P12		39,030,158		39,030,158
2010—Mar 1	4.6	1999-2000	S64		32,215,613		32,215,613
2010—Mar 1	5.25	1999-2000	P13		81,928,187		81,928,187
2010—Apr 1	4.6	1999-2000	S65		70,000		70,000
2010—Apr 1	5.25	1999-2000	P14		188,600		188,600
				28,216,707,506	*2,307,865,142*	*3,625,656,576*	*26,898,916,072*
Less: Government's holdings—							
Canada savings bonds held on account of employees				74,342,754	143,140,337	68,801,254	3,671
Canada savings bonds held on account of the Payroll Savings Plan				285,570,000	42,968,500		242,601,500
Consolidation adjustment(2)				194,926,000	27,625,000		167,301,000
				554,838,754	*213,733,837*	*68,801,254*	*409,906,171*
Total				27,661,868,752	2,521,598,979	3,694,457,830	26,489,009,901

(1) Includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.
(2) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care. They have the following characteristics:

- — not negotiable;
- — not transferable;
- — not assignable;
- — issued in Canadian currency only;
- — term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST notes;
- — interest payable semi-annually; and,
- — redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5

NON-MARKETABLE BONDS AND NOTES

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 1999-2000	636,259,000	3,817,900,000	4,454,159,000	
Maturing 2000-01	22,971,000			22,971,000
2001-02	17,622,000			17,622,000
2002-03	17,414,000			17,414,000
2003-04	17,259,000			17,259,000
2004-05	16,661,000			16,661,000
2005-06	239,955,000			239,955,000
2006-07	1,352,282,000			1,352,282,000
2007-08	699,981,000			699,981,000
2008-09	519,360,000			519,360,000
2009-10	71,112,000			71,112,000
2010-11	425,010,000			425,010,000
2011-12	15,763,000			15,763,000
2012-13	11,118,000			11,118,000
	4,062,767,000	*3,817,900,000*	*4,454,159,000*	*3,426,508,000*
Canada Health and Social Transfer Supplement Trust for Health Care—				
Maturing 2001-02		1,530,456,182	1,404,707,203	125,748,979
Total	4,062,767,000	5,348,356,182	5,858,866,203	3,552,256,979

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- — issued at a discount in lieu of interest payments;
- — term to maturity of not more than 270 days;
- — transferable; and,
- — bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2000.

Table 6.6 presents a monthly summary of Canada bill issues and redemptions.

TABLE 6.6

CANADA BILLS

	Issues	Redemptions	Net change
	$	$	$
April, 1999	3,255,214,792	4,487,932,907	(1,232,718,115)
May	2,200,183,730	3,166,661,232	(966,477,502)
June	3,391,135,325	3,848,070,621	(456,935,296)
July	2,584,228,309	3,451,575,272	(867,346,963)
August	1,847,267,629	1,994,482,104	(147,214,475)
September	3,055,033,813	3,260,698,334	(205,664,521)
October	2,334,105,479	2,634,791,831	(300,686,352)
November	1,433,091,819	1,936,859,696	(503,767,877)
December	1,458,633,295	2,086,384,992	(627,751,697)
January, 2000	1,479,821,267	1,660,133,733	(180,312,466)
February	2,291,785,128	1,921,339,978	370,445,150
March	4,083,478,033	3,086,621,902	996,856,131
	29,413,978,619	33,535,552,602	(4,121,573,983)
Balance at April 1, 1999			10,170,866,350
Balance before revaluation			6,049,292,367
Exchange valuation adjustment at March 31, 2000			41,514,873
Balance at March 31, 2000			6,007,777,494

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2000.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7
CANADA NOTES

Maturity date	%	Issue date	Note #	April 1/1999	Receipts and other credits [1]	Payments and other charges [1]	March 31/2000
				$	$	$	$
Payable in foreign currencies—							
Matured 1999-2000							
1999—Jul 15	6.677	July 12/96-July 15/96	053 & 054	226,305,000		226,305,000	
Sept 23	6.250	Sept 23/96	057	30,174,000		30,174,000	
2000—Jan 31	6.17	Jan 31/97	060	7,543,500		7,543,500	
				264,022,500		*264,022,500*	
Maturing 2000-01							
2000—Oct 23	6.029	Oct 23/97	063	37,717,500		1,482,500	36,235,000
2001—Mar 27	6.188	Mar 27/96	011	7,543,500		296,500	7,247,000
				45,261,000		*1,779,000*	*43,482,000*
Maturing 2001-02							
2001—Apr 4	6.280	Apr 4/96	024	75,435,000		2,965,000	72,470,000
Apr 25	6.496	Apr 25/96	040	30,174,000		1,186,000	28,988,000
May 7	6.542	May 6/96	041	60,348,000		2,372,000	57,976,000
2002—Feb 5	6.379	Feb 5/97	061	150,870,000		5,930,000	144,940,000
				316,827,000		*12,453,000*	*304,374,000*
Maturing 2008-09							
2009—Mar 23	1.9	Mar 23/99	065	634,500,000	70,500,000		705,000,000
Total				1,260,610,500	70,500,000	278,254,500	1,052,856,000

[1] This column includes the translation in Canadian dollars of Canada notes payable in foreign currencies using closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2000.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM -TERM NOTES

Maturity date	%	Issue date	April 1/1999	Receipts and other credits [1]	Payments and other charges	March 31/2000
			$	$	$	$
Payable in foreign currencies—						
Matured 1999-2000						
1999—Aug 29	5.337	Aug 27/98	113,152,500		113,152,500	
1999—Sept 23	4.991	Sept 23/98	301,740,000		301,740,000	
2000—Feb 9	4.5325	Feb 9/99	38,944,657		38,944,657	
			453,837,157		*453,837,157*	
Maturing 2000-01						
2000—Oct 2	[2]	Feb 20/98	28,897,686		1,135,835	27,761,851
2001—Jan 30	5.5	July 30/97	603,480,000		23,720,000	579,760,000
			632,377,686		*24,855,835*	*607,521,851*
Maturing 2001-02						
2001—June 12	[2]	June 12/98	38,936,706		1,530,421	37,406,285
2002—Jan 22	[2]	Jan 22/99	452,610,000		17,790,000	434,820,000
			491,546,706		*19,320,421*	*472,226,285*
Maturing 2003-04						
2003—July 16	[2]	July 16/98	98,065,500		3,854,500	94,211,000
			98,065,500		*3,854,500*	*94,211,000*
Maturing 2004-05						
2004—Nov 26	[2]	Mar 26/98	746,806,500		29,353,500	717,453,000
Nov 26	[2]	Oct 30/98	513,863,220		20,197,580	493,665,640
Nov 30	[2]	Mar 22/99	132,650,939		5,213,893	127,437,046
Dec 22	[2]	Dec 22/97	114,993,113		4,519,845	110,473,268
			1,508,313,772		*59,284,818*	*1,449,028,954*
Maturing 2007-08						
2007—Nov 19	[2]	Nov 19/97	45,261,000		1,779,000	43,482,000
2008—Jan 31	[2]	July 30/97	66,200,247		2,602,025	63,598,222
			111,461,247		*4,381,025*	*107,080,222*
Maturing 2009-10						
2009—Apr 28	4.5	Nov 12/98	991,200,000		991,200,000	
Apr 28	4.5	Mar 30/99	634,315,510	991,284,490	240,500,000	1,385,100,000
			1,625,515,510	*991,284,490*	*1,231,700,000*	*1,385,100,000*
Total			4,921,117,578	991,284,490	1,797,233,756	4,115,168,312

[1] This column includes the translation in Canadian dollars of Euro notes payable in foreign currencies using closing rates of exchange at March 31.

[2] The rate of interest is variable throughout the year.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 1995-1996 to 1999-2000 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, Treasury bills, Canada savings bonds, non-marketable bonds and notes (include the bonds for the Canada Pension Plan and the notes for the Canada Health and Social Transfer Supplement), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 1996 TO 2000, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2000.....	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15
1999.....	315,399	7.51	96,950	4.94	27,662	4.28	4,063	9.39	10,171	4.81	6,182	4.70	460,427	6.70
1998.....	309,234	7.75	112,300	4.41	29,769	3.61	3,456	10.22	9,356	5.49	3,176	5.87	467,291	6.64
1997.....	294,957	8.01	135,400	3.68	32,470	6.75	3,468	10.21	8,436	5.37	2,121	6.12	476,852	6.66
1996.....	262,214	8.39	166,100	5.89	30,460	6.58	3,478	10.21	6,985	5.20	310	5.64	469,547	7.34

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1995-1996 to 1999-2000 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2000..................	5.28	4.30	5.28
1999..................	5.64	4.55	4.89
1998..................	4.65	4.17	4.58
1997..................	3.19	2.80	3.19
1996..................	8.29	5.02	5.02
Six-month bills—			
2000..................	5.56	4.43	5.56
1999..................	5.81	4.70	4.98
1998..................	4.94	3.69	4.75
1997..................	3.71	2.87	3.48
1996..................	8.36	4.98	5.24
Other bills—			
2000..................	5.98	4.56	5.94
1999..................	5.83	4.62	4.97
1998..................	5.20	3.60	4.96
1997..................	5.60	2.21	3.92
1996..................	8.30	5.08	5.58

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(million)	%
2001.....	36,123	7.86	99,850	5.31			23	12.98	6,008	5.87	651	5.54	142,655	5.98
2002.....	36,325	7.10			1,942	5.25	143	6.43			777	6.04	39,187	6.99
2003.....	32,760	7.04			1,771	5.25	17	14.67					34,548	6.95
2004.....	27,936	6.89			2,526	5.25	17	11.60			94	5.54	30,573	6.75
2005.....	31,914	7.02			2,931	5.25	17	13.37			1,449	5.90	36,311	6.83
2006/10..	72,511	7.33			17,729	5.04	2,883	9.96			2,197	3.73	95,320	6.90
2011/15..	18,747	7.31					452	11.19					19,199	7.40
2016/20..	2,358	11.25											2,358	11.25
2021/25..	23,103	7.73											23,103	7.73
2026/30..	32,365	7.05											32,365	7.05
2031/32..	1,711	4.0											1,711	4.00
	315,853	7.21	99,850	5.31	26,899	5.11	3,552	10.04	6,008	5.87	5,168	4.95	457,330	6.15
Less: Government's holdings....	514	9.24			410	4.00							924	6.83
	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/1999	Issues/ Borrowings	Retirements	March 31/2000
Unmatured debt of the Government of Canada(1)	460,427	301,228	305,248	456,406
Borrowings of enterprise Crown corporations designated as agents of Her Majesty(2)............................	39,699	69,251	70,309	38,640
Total..	500,126	370,479	375,557	495,046

(1) Details can be found in this section.

(2) Details can be found in Section 9 (Table 9.6) of this volume.

PENSION AND OTHER ACCOUNTS

Pension and other accounts are specified purpose accounts which represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: *(a)* the accumulated amortization of any shortfall or excess between the liability for public sector pensions as determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, and *(b)* since April 1, 1997, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations.

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Beginning April 1, 2000, contributions to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans will be transferred to the Public Sector Pension Investment Board. The goal of the Board will be to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans were, up to June 1999, generally based on the best six consecutive years' average earnings and accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. For employees terminating their service on, or after June 17, 1999, basic pensions are now based on the best five consecutive year's average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Up to January 1, 2000, employee contributions for these benefits were 7.5 percent of pay, less contributions to the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP). Effective January 1, 2000, the total 7.5 percent cap has been removed and plan members now contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the CPP/QPP purposes and 7.5 percent on that portion of salary above the YMPE. This rate is applicable until 2004 when it comes up for review.

Employer contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 1999-2000, the employer contribution rates averaged about 2.6, 3.6 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Amendments to the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* came into effect on June 17 and September 14, 1999. These amendments were made through the *Budget Implementation Act 1999* and the *Public Sector Pension Investment Board Act*.

The amendments have improved pension entitlements by providing for the:

(a) calculation of pension benefits using the average of the best five consecutive years of earnings rather than the best six consecutive years;

(b) calculation of the annual CPP/QPP integrated reduction by using the five year average YMPE for CPP/QPP purposes instead of the last three years for pensioners who were under age 65 on June 17, 1999; and,

(c) survivor benefits to be paid to the same-sex partner of a plan member who dies on or after September 14, 1999.

The September 14, 1999 amendments also provide for the costs of administration of the plans incurred after April 1, 2000 to be charged directly to these plans.

Beginning on April 1, 2000, new contributions made to these three pension plans both by public service employees and by the Government as the employer will be credited to newly created Pension Funds. From there, these contributions will be invested in financial markets by a Pension Investment Board (PIB). The new legislation also allows funds held in the existing Superannuation Accounts to be potentially transferred in the future to the PIB to be invested in financial markets as well. The PIB will operate independently of the Government and plan members but is required by the *Public Sector Pension Investment Board Act* to invest contributions prudently, in the best interests of plan members. It will also be required to report the results of its investments to Parliament and to the ministers responsible for those three pension plans.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include retirement compensation arrangements established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Contributions are credited to the superannuation accounts. The accounts earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 9.3 percent for 2000 and 9.6 percent for 1999.

Members of Parliament retiring allowances

Members of Parliament are eligible to receive a basic pension upon termination of membership and after having reached age 55 and contributed to the plan for at least six years. The basic allowance is based on the best six year average sessional indemnity and is accrued at a rate of 4 percent and 3 percent of these average indemnities for Members of the House of Commons and for Senators, respectively. Basic allowances are indexed annually (on January 1) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are 9 percent for Members of the House of Commons and 7 percent for Senators. The Government contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2000	1999
Members of Parliament		
House of Commons		
Retiring allowances account	3.22	2.51
Retiring compensation arrangements	6.72	5.94
The Senate		
Retirement allowances account	1.88	1.61
Retirement compensation arrangements	2.68	2.80

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included in the Statement of Revenues and Expenditures as a component of other transfer payments. During the year, the benefit payments charged to expenditures amounted to $51 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 1999;

Canadian Forces—March 31, 1997;

Royal Canadian Mounted Police—March 31, 1999;

Federally appointed judges—March 31, 1998;

Members of Parliament—March 31, 1998.

As at March 31, 2000, the actuarial valuation report for the Public Service and the Royal Canadian Mounted Police pension plans were not yet tabled before Parliament.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. In the current year, no credits were required to the accounts as a result of actuarial deficits.

As a result of amendments made in September 1999, a comparable provision gives authority to deal with surpluses in the Superannuation Accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the new Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund.

Table 6.13 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, and remittances of refundable tax. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes and from the annual adjustment due to the difference between interest based on the actuarial obligations and interest credited to the pension accounts.

TABLE 6.13

PUBLIC SECTOR PENSIONS

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Public Service Superannuation Account, Table 6.15	80,274,543,680	9,846,779,056	3,626,591,712	86,494,731,024
Allowance for pension adjustments	(6,126,000,000)	585,000,000	2,461,000,000	(8,002,000,000)
	74,148,543,680	*10,431,779,056*	*6,087,591,712*	*78,492,731,024*
Canadian Forces Superannuation Account, Table 6.16	45,322,358,814	4,878,613,489	1,790,786,988	48,410,185,315
Allowance for pension adjustments	(7,853,000,000)	182,000,000	2,341,000,000	(10,012,000,000)
	37,469,358,814	*5,060,613,489*	*4,131,786,988*	*38,398,185,315*
Royal Canadian Mounted Police Superannuation Account, Table 6.17	9,852,605,444	1,125,285,602	265,554,553	10,712,336,493
Allowance for pension adjustments	(1,281,000,000)	55,000,000	398,000,000	(1,624,000,000)
	8,571,605,444	*1,180,285,602*	*663,554,553*	*9,088,336,493*
Members of Parliament Retiring Allowances Account, Table 6.18	286,003,360	33,137,571	15,991,549	303,149,382
Allowance for pension adjustments	(3,000,000)		33,000,000	(36,000,000)
	283,003,360	*33,137,571*	*48,991,549*	*267,149,382*
Members of Parliament Retirement Compensation Arrangements Account, Table 6.19	39,667,056	13,104,537	7,272,907	45,498,686
Allowance for pension adjustments	(6,000,000)		1,000,000	(7,000,000)
	33,667,056	*13,104,537*	*8,272,907*	*38,498,686*
Retirement Compensation Arrangements (RCA) Account, Table 6.20	781,554,486	387,693,354	103,105,035	1,066,142,805
Allowance for pension adjustments	338,000,000	35,000,000	259,000,000	114,000,000
	1,119,554,486	*422,693,354*	*362,105,035*	*1,180,142,805*
Supplementary Retirement Benefits Account, Table 6.21	70,722,951	6,994,952	39,309	77,678,594
Allowance for pension adjustments	711,000,000	92,000,000		803,000,000
	781,722,951	*98,994,952*	*39,309*	*880,678,594*
Total	122,407,455,791	17,240,608,561	11,302,342,053	128,345,722,299
SUMMARY—				
Superannuation accounts	136,627,455,791	16,291,608,561	5,809,342,053	147,109,722,299
Allowance for pension adjustments	(14,220,000,000)	949,000,000	5,493,000,000	(18,764,000,000)
Total	122,407,455,791	17,240,608,561	11,302,342,053	128,345,722,299

Table 6.14 presents a summary of transactions in public sector pensions that resulted in charges to expenditures. Effective April 1, 1997, interest is based on the actuarial obligations under the various plans. The interest credited to the superannuation accounts in accordance with the pension legislation is shown net of a provision of $2,611 million ($2,692 million in 1999).

TABLE 6.14
SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENDITURES

(in millions of dollars)

	1999-2000								
		Statutory payments under							
	Government contributions	Various acts	Supplementary Retirement Benefits Act	Pension Plan amendment costs	Amortization of estimation adjustments	Net pension costs	Net interest charged to public debt charges	Total	1998-99
Public Service Superannuation Account	1,590			585	(1,217)	958	6,160	7,118	6,727
Canadian Forces Superannuation Account	562			182	(1,117)	(373)	2,943	2,570	2,475
Defence Services Pension Continuation Act		3	12			15		15	16
Royal Canadian Mounted Police Superannuation Account	159			55	(166)	48	681	729	704
Royal Canadian Mounted Police Continuation Act		7	18			25		25	27
Members of Parliament Retiring Allowances Account	3				(25)	(22)	21	(1)	8
Members of Parliament Retirement Compensation Arrangements Account	7					7	3	10	9
Retirement Compensation Arrangements (RCA) Account	293				17	310	85	395	223
Supplementary Retirement Benefits Account	2				7	9	89	98	114
Judges Act		50				50		50	46
Other (diplomatic services, lieutenant governors, etc.)		1				1		1	1
Subtotal	2,616	61	30	822	(2,501)	1,028	9,982	11,010	10,350
Less: costs already recorded in the allowance for pension adjustments of previous year	(254)					(254)		(254)	(241)
Total	2,362	61	30	822	(2,501)	774	9,982	10,756	10,109

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act.*

No credit adjustment was required to the account as a result of triennial actuarial reviews in either 1999-2000 or 1998-99.

TABLE 6.15

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	80,274,543,680	74,808,721,953
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	498,122,268	491,570,441
Retired employees	48,961,431	51,516,681
Public Service corporation employees	147,830,169	149,195,226
Employer contributions—		
Government	1,589,869,968	1,339,433,597
Public Service corporations	146,991,831	152,035,537
Transfers from other pension funds	11,107,218	12,551,787
Interest	7,403,896,171	7,131,086,014
	9,846,779,056	9,327,389,283
	90,121,322,736	84,136,111,236
PAYMENTS AND OTHER CHARGES—		
Annuities	3,207,842,025	3,171,053,453
Cash termination allowances		65,604
Minimum benefits	14,475,579	12,761,035
Pension division payments	31,635,312	32,056,707
Pension—Transfer value payments	237,370,841	550,202,193
Returns of contributions—		
Government employees	6,727,077	16,929,470
Public Service corporation employees	2,194,330	7,740,595
Transfers to other pension funds	126,346,548	70,758,499
	3,626,591,712	3,861,567,556
Closing balance	86,494,731,024	80,274,543,680

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act.*

No credit adjustment was required to the account as a result of triennial actuarial reviews in either 1999-2000 or 1998-99.

TABLE 6.16

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	45,322,358,814	42,486,678,488
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	144,248,295	136,672,152
Contributions by the Government	562,353,766	396,037,389
Interest	4,167,307,018	4,049,739,362
Other	4,704,410	5,120,323
	4,878,613,489	4,587,569,226
	50,200,972,303	47,074,247,714
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,731,006,900	1,725,029,690
Pension division payments	37,380,352	23,089,941
Cash termination allowances and returns of contributions	21,447,037	3,512,551
Transfers to Public Service Superannuation Account	952,699	256,718
	1,790,786,988	1,751,888,900
Closing balance	48,410,185,315	45,322,358,814

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act.*

No credit adjustment was required to the account as a result of triennial actuarial reviews in either 1999-2000 or 1998-99.

TABLE 6.17

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	9,852,605,444	9,032,032,313
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	53,604,997	52,904,532
Transfers from other pension funds	471,041	167,832
Contributions by the Government	158,509,566	140,495,680
Interest	912,699,998	866,721,292
	1,125,285,602	1,060,289,336
	10,977,891,046	10,092,321,649
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	253,708,342	225,712,499
Pension division payments	9,563,471	11,522,576
Return of contributions	1,869,034	1,826,251
Cash termination allowance and gratuities	5,714	24,567
Transfers to other pension funds	66,006	265,616
Interest on returns of contributions	341,986	364,696
	265,554,553	239,716,205
Closing balance	10,712,336,493	9,852,605,444

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.18

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	286,003,360	270,924,617
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	978,229	971,713
Arrears of principal, interest and mortality insurance	76,697	110,231
Government contributions—		
Current	2,673,500	2,261,589
Interest	29,409,145	27,620,578
	33,137,571	30,964,111
	319,140,931	301,888,728
PAYMENTS AND OTHER CHARGES—		
Annual allowances	15,311,534	15,211,454
Withdrawal allowances	147,881	15,897
Interest on withdrawals	1,795	1,116
Pension division payments	530,339	656,901
	15,991,549	15,885,368
Closing balance	303,149,382	286,003,360

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.19

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	39,667,056	33,919,541
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,248,721	1,353,367
Government contributions—		
Current	7,397,670	6,816,386
Interest	4,458,146	3,769,294
	13,104,537	11,939,047
	52,771,593	45,858,588
PAYMENTS AND OTHER CHARGES—		
Annual allowances	1,017,774	976,109
Refundable tax remitted to Canada Customs and Revenue Agency	5,790,772	5,101,490
Withdrawals	81,963	76,253
Pension division payments	382,398	37,680
	7,272,907	6,191,532
Closing balance	45,498,686	39,667,056

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government's downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

TABLE 6.20

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99
	$	$	$	$	$	$	$	$	$	$
Opening balance	73,395,108	47,410,159	3,908,650	5,214,434	855,473	372,885	703,395,255	626,216,765	781,554,486	679,214,243
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	2,958,526	2,721,303	654,996	197,166	59,618	52,526			3,673,140	2,970,995
Public Service corporation employees	1,689,695	994,943							1,689,695	994,943
Employer contributions—										
Government	28,288,307	29,872,255	9,252,859	2,294,089	711,039	789,464	254,402,208	241,437,024	292,654,413	274,392,832
Public Service corporations	16,666,498	12,193,086							16,666,498	12,193,086
Refundable tax							1,010,953		1,010,953	
Interest	8,403,386	6,107,386	557,099	140,675	104,489	70,481	62,933,681	70,875,311	71,998,655	77,193,853
	58,006,412	51,888,973	10,464,954	2,631,930	875,146	912,471	318,346,842	312,312,335	387,693,354	367,745,709
	131,401,520	99,299,132	14,373,604	7,846,364	1,730,619	1,285,356	1,021,742,097	938,529,100	1,169,247,840	1,046,959,952
PAYMENTS AND OTHER CHARGES—										
Annuities	548,733	352,222	299,487	235,126	2,593	1,773	69,523,014	67,808,864	70,373,827	68,397,985
Pension division	507,055	883,363	3,298	29,702					510,353	913,065
Returns of contributions—										
Government	1,936	3,213							1,936	3,213
Public Service corporation employees	16,167	57,389							16,167	57,389
Refundable tax	27,638,297	24,607,837	4,172,236	3,672,886	392,219	428,110		167,324,981	32,202,752	196,033,814
	28,712,188	25,904,024	4,475,021	3,937,714	394,812	429,883	69,523,014	235,133,845	103,105,035	265,405,466
Closing balance	102,689,332	73,395,108	9,898,583	3,908,650	1,335,807	855,473	952,219,083	703,395,255	1,066,142,805	781,554,486

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.21

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Royal Canadian Mounted Police		Parliament		Others[1]		Total	
	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99
	$	$	$	$	$	$	$	$
Opening balance	9,169,170	9,169,170	99,838	95,074	61,453,943	54,595,122	70,722,951	63,859,366
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government					1,727,268	1,703,343	1,727,268	1,703,343
Matching contributions—								
Government					1,721,474	1,703,759	1,721,474	1,703,759
Interest			5,578	4,764	3,540,632	3,497,143	3,546,210	3,501,907
			5,578	4,764	6,989,374	6,904,245	6,994,952	6,909,009
	9,169,170	9,169,170	105,416	99,838	68,443,317	61,499,367	77,717,903	70,768,375
PAYMENTS AND OTHER CHARGES—								
Annuities					39,309	45,424	39,309	45,424
Closing balance	9,169,170	9,169,170	105,416	99,838	68,404,008	61,453,943	77,678,594	70,722,951

[1] Includes all federally appointed judges, lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations. Since April 1, 1997, it also records the annual adjustment due to the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts.

Estimation adjustments of $2,501 million ($2,341 million in 1999) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year. An amount of $254 million ($241 million in 1999) was recorded in this account to offset pension costs charged to expenditures in previous years but recorded in the superannuation accounts in 2000. To adjust the pension liabilities related to public sector restructuring, $222 million was recorded to this account and credited to pension expenditures in 1999. An amount of $822 million was credited to this account and charged to expenditures to reflect pension plan amendments made during the year ($1,195 million in 1999). As well, an amount of $2,611 million ($2,692 million in 1999) was recorded in this account as a reduction of interest expenditures to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts.

The unamortized estimation adjustment of $11,232 million ($12,743 million in 1999) will be amortized to this account and will reduce expenditures in future years. As a result of annual actuarial valuations for accounting purposes, the liability for public sector pensions adjusted for cumulative refundable tax remitted to Canada Customs and Revenue Agency and for the members' contributions receivable for prior services elections was found to be $31,251 million lower than the balance of the superannuation accounts. This amount is made of:

- — an excess of $14,826 million related to the Public Service pension plan;
- — an excess of $14,819 million related to the Canadian Forces pension plan;
- — an excess of $2,748 million related to the Royal Canadian Mounted Police pension plan;
- — an excess of $67 million related to the Members of Parliament retiring allowances;
- — a shortfall of $937 million related to the federally appointed judges pension plan; and,
- — a shortfall of $272 million related to the Retirement Compensation Arrangements plan.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets of $41,261 million ($39,100 million in 1999).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.22 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.22

DUE TO CANADA PENSION PLAN

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	39,100,000,000			41,261,000,000
Less: Receivables, net of liabilities and other accrual accounting adjustments	2,209,093,727			2,353,201,416
Accumulated net income from Canada Pension Plan Investment Board's operations	202,362			460,000,000
Canada Pension Plan Account	36,890,703,911	20,687,739,027	19,130,644,354	38,447,798,584
Less: Securities held by the Canada Pension Plan Investment Fund —				
Canada	3,444,217,000	17,709,000		3,426,508,000
Newfoundland	638,444,000	40,070,000	35,282,000	633,656,000
Nova Scotia	1,173,077,000	73,922,000	73,922,000	1,173,077,000
Prince Edward Island	141,466,000	8,329,000	7,332,000	140,469,000
New Brunswick	842,068,000	53,789,000	46,892,000	835,171,000
Quebec [1]	96,650,000	7,064,000	6,227,000	95,813,000
Ontario	13,235,165,000	987,943,000	869,889,000	13,117,111,000
Manitoba	1,598,602,000	106,810,000	14,639,000	1,506,431,000
Saskatchewan	1,376,842,000	82,345,000	46,335,000	1,340,832,000
Alberta	3,995,457,000	219,206,000		3,776,251,000
British Columbia	4,287,747,000	282,563,000	244,608,000	4,249,792,000
Yukon Territory	3,726,000			3,726,000
	30,833,461,000	*1,879,750,000*	*1,345,126,000*	*30,298,837,000*
Transfers to Canada Pension Plan Investment Board	11,942,000		1,919,513,000	1,931,455,000
Canada short-term investment	618,550,000	4,436,450,000	3,817,900,000	
	31,463,953,000	*6,316,200,000*	*7,082,539,000*	*32,230,292,000*
Deposit with the Receiver General for Canada [2]	5,426,750,911	27,003,939,027	26,213,183,354	6,217,506,584

[1] The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

[2] The amounts differ from the amounts in the Plan's financial statements due to a reclassification in presentation done during the year in the Plan's financial statements.

Receipts and other credits include:

(a) contributions at the combined employer and employee rates of 7.0 percent and 7.8 percent of pensionable earnings for the 1999 and 2000 calendar years, subject to maximum combined contributions of $2,373 and $2,660 respectively;

(b) income from investments in bonds held by the Fund, from short-term investments in Canada bonds, and from the average daily operating balance deposited with the Receiver General for Canada, and;

(c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year.

Payments and other charges include:

(a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;

(b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan;

(e) funds reinvested during the year in the bonds of provincial and territorial governments;

(f) funds invested during the year in short-term investments in Canada bonds; and,

(g) funds transferred to the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *Seventeenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2000, over 97,262 annuitants held 106,429 active contracts, each annuitant receiving an average payment of $657.00. During the year, 1,202 deferred annuities came into payment and another 335 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2000, there were 7,707 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 1999-2000 fiscal year, 6,437 annuities were terminated or adjusted as a result of annuitant deaths: 4,134 group certificates and 2,303 individual contracts. The average age at death for males was 82.0 while the female age at death averaged 86.9. Eighty-four annuitants reached age 100 for a total of 144 centenarians as of March 31, 2000. The two oldest annuitants, females, are 109 years old.

Total income amounted to $38.4 million, $38.2 million of which represented interest of 7 percent credited to the Account. Premiums received totaled $149,669. Total disbursements of $72.3 million originated mainly from the $71.4 million in payments made under matured annuities. An amount of $425,709 was used to refund premiums at death before maturity or when the annuity would have been too small, and $555,048 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of $588.8 million was reduced due to a surplus as at April 1, 1999 of $73.0 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by $33.9 million during 1999-2000. Since the actuarial reserves required as of March 31, 2000 were only $546.1 million, a surplus of $5.8 million was also transferred to the Consolidated Revenue Fund.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 1999, the third payment of the annual subsidy was made in the amount of $45.8 million. This payment represents payment of principal in the amount of $13.8 million and interest expense of $32 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $45.8 million.

As a result, the Government of Canada has a recorded liability of $786 million offset by deferred subsidies of $756 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The bonds will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 1999-2000 of $23.5 million.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $703 million, offset by deferred payments. These deferred payments will be amortized over the 18-year period ending on June 30, 2019.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.23 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.23
DEPOSIT AND TRUST ACCOUNTS

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Deposit accounts—				
Agriculture and Agri-Food—				
Canadian Dairy Commission account	(7,710,837)	297,548,248	284,280,020	5,557,391
Guarantee deposits—Board of Arbitration and Review Tribunal	809			809
	(7,710,028)	*297,548,248*	*284,280,020*	*5,558,200*
Canada Customs and Revenue Agency(1)—				
Guarantee deposits	11,398,021	2,178,383	1,398,695	12,177,709
Less: securities held in trust	1,385,800	88,000	25,000	1,322,800
	10,012,221	*2,266,383*	*1,423,695*	*10,854,909*
Temporary deposits received from importers	744,626		44,791	699,835
Less: deposits in special bank accounts	744,626	44,791		699,835
		44,791	*44,791*	
	10,012,221	*2,311,174*	*1,468,486*	*10,854,909*
Citizenship and Immigration—				
General security deposits	246,916	168,231		415,147
Immigration guarantee fund	17,773,355	8,954,911	8,105,894	18,622,372
	18,020,271	*9,123,142*	*8,105,894*	*19,037,519*
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization	86,000,000		4,000,000	82,000,000
Crown corporations' surplus moneys—				
St Lawrence Seaway Authority, The	8,000,000			8,000,000
Petro-Canada Limited—Cash reserve	3,102,694	163,755	23,161	3,243,288
	97,102,694	*163,755*	*4,023,161*	*93,243,288*
Human Resources Development—				
Canada Labour Code—Other	33,985	510,375	437,218	107,142
Canada Labour Code—Wage Recovery Appeals	(988,476)	1,910,426	521,827	400,123
	(954,491)	*2,420,801*	*959,045*	*507,265*
Indian Affairs and Northern Development—				
Agent administered Indian minors account	991,660	87,695	184,715	894,640
Less: securities held in Peace Hills Trust	991,660	184,715	87,695	894,640
		272,410	*272,410*	
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,588			992,588
Guarantee deposits	19,422,313	5,517,293	5,458,719	19,480,887
Less: securities held in trust	14,643,545	2,081,558	3,927,792	16,489,779
	4,778,768	*7,598,851*	*9,386,511*	*2,991,108*
Guarantee deposits—Oil and gas	13,520,724	92,732,008	49,780,178	56,472,554
Less: securities held in trust	12,084,899	3,854,582	46,507,407	54,737,724
	1,435,825	*96,586,590*	*96,287,585*	*1,734,830*
Guarantee deposits—Reserve resources	775,979	926,034	133,762	1,568,251
Less: securities held in trust			324,000	324,000
	775,979	*926,034*	*457,762*	*1,244,251*
	7,983,160	*105,383,885*	*106,404,268*	*6,962,777*
Industry—				
Trustee Performance Securities—Bankruptcy and Insolvency Act	15,000	4,000		19,000

TABLE 6.23

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Justice—				
Supreme Court of Canada—				
Security for costs	374,913	25,732	4,862	395,783
Tax Court of Canada—				
Security for costs	5,988	261		6,249
	380,901	*25,993*	*4,862*	*402,032*
Natural Resources—				
Guarantee deposits—Oil and gas	156,291,153	222,900,344	13,020,084	366,171,413
Less: securities held in trust	153,726,078		211,993,321	365,719,399
	2,565,075	*222,900,344*	*225,013,405*	*452,014*
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits —Election and referendum	11,000	25,500	10,000	26,500
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	5,316,266	2,052,148	4,911,969	2,456,445
Less: securities held in trust	5,339,952	5,716,790	2,833,283	2,456,445
	(23,686)	*7,768,938*	*7,745,252*	
Cash	13,246,905	9,575,944	12,996,292	9,826,557
Certified cheques	467,658	2,356	389,435	80,579
Less: securities held in trust	445,478	5,000		440,478
	22,180	*7,356*	*389,435*	*(359,899)*
Seized property—Cash	12,351,823		4,267,945	8,083,878
	25,597,222	*17,352,238*	*25,398,924*	*17,550,536*
Total deposit accounts	153,023,025	657,259,080	655,668,065	154,614,040
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	149,994		56,766	93,228
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.24	742,080,249	152,068,631	86,019,174	808,129,706
Revenue accounts, Table 6.25	133,008,792	90,852,992	84,304,763	139,557,021
	875,089,041	*242,921,623*	*170,323,937*	*947,686,727*
Indian estate accounts	8,544,621	4,960,365	4,226,261	9,278,725
Indian savings accounts	102,643,473	8,301,439	26,700,916	84,243,996
	986,277,135	*256,183,427*	*201,251,114*	*1,041,209,448*
National Defence—				
Estates—Armed services	(889,477)	2,325,577	879,952	556,148
Solicitor General—				
Canadian Security Intelligence Service—				
Scholastic awards	33,249	1,399	2,000	32,648
Correctional Service—				
Inmates' trust fund	8,171,079	29,178,818	28,744,922	8,604,975
Royal Canadian Mounted Police—				
Benefit trust fund	2,237,409	194,817	312,015	2,120,211
	10,441,737	*29,375,034*	*29,058,937*	*10,757,834*
Veterans Affairs—				
Administered accounts	6,709,586	1,541,216	4,363,886	3,886,916
Estates fund	618,292	2,302,846	412,467	2,508,671
Veterans administration and welfare trust fund	723,903	165,723	160,282	729,344
	8,051,781	*4,009,785*	*4,936,635*	*7,124,931*
Total trust accounts	1,004,031,170	291,893,823	236,183,404	1,059,741,589
Total deposit and trust accounts	1,157,054,195	949,152,903	891,851,469	1,214,355,629

[1] Formerly National Revenue.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Guarantee deposits—Board of Arbitration and Review Tribunal

This account was established to record deposits of oral hearing fees. The expenses incurred by the Board of Arbitration and Review Tribunal, established pursuant to the *Canada Agricultural Products Act*, are charged to this account.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 92(1) of the *Immigration Act*.

Immigration guarantee fund

This account was established by sections 18, 23, 92 and 103 of the *Immigration Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Crown corporations' surplus moneys

These accounts were established pursuant to subsection 129(1) of the *Financial Administration Act*, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Petro-Canada Limited—Cash reserve

This account was established to record cash received from Petro-Canada Limited to be used to pay expenses of Petro-Canada Limited and to cover shortfalls on interest and principal payments for Petro-Canada Limited debt.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of $500 deposited by the Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Security for costs—Tax Court of Canada

This account was established to record moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash which is required to be held by the Minister of Public Works and Government Services until disbursement.

Halifax 1917 explosion pension account

This account was established by subsection 5(1) of the *Halifax Relief Commission Pension Continuation Act*, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.24

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1999-2000 $	1998-99 $
Opening balance	742,080,249	803,323,172
RECEIPTS AND OTHER CREDITS—		
Oil royalties	21,272,617	12,625,063
Gas royalties	99,060,439	70,654,199
Land and other claim settlements	13,600,701	500,000
Sundries	18,134,874	11,616,851
	152,068,631	95,396,113
	894,148,880	898,719,285
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	6,320,300	4,890,138
Transfer pursuant to section 64 of the Indian Act	79,087,656	147,848,453
Sundries	611,218	3,900,445
	86,019,174	156,639,036
Closing balance	808,129,706	742,080,249

TABLE 6.25

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1999-2000	1998-99
	$	$
Opening balance	133,008,792	118,006,960
RECEIPTS AND OTHER CREDITS—		
Government interest	51,150,942	47,763,446
Land and other claim settlements	16,242,819	16,116,620
Sundries	23,459,231	22,756,197
	90,852,992	86,636,263
	223,861,784	204,643,223
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	3,502,193	11,923,324
Transfer pursuant to section 69 of the Indian Act	79,137,225	52,550,467
Sundries	1,665,345	7,160,640
	84,304,763	71,634,431
Closing balance	139,557,021	133,008,792

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians and mentally incompetent Indians pursuant to sections 42 to 51 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act.*

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act.* Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of $26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: *(a)* pensions and war veterans allowances placed under the administration of the Department of Veterans Affairs; and, *(b)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Estates Regulations.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.26 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.26

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation	40,674,313		40,586,166	88,147
Human Resources Development—				
Civil service insurance fund	8,672,348	243,822	575,907	8,340,263
National Defence—				
Regular forces death benefit account, Table 6.27	181,679,642	30,518,163	27,003,852	185,193,953
Treasury Board—				
Public Service death benefit account, Table 6.28	1,592,985,892	217,700,664	103,675,964	1,707,010,592
Veterans Affairs—				
Returned soldiers' insurance fund	131,102		20,726	110,376
Veterans insurance fund	13,020,906	295,441	971,879	12,344,468
	13,152,008	*295,441*	*992,605*	*12,454,844*
Total insurance and death benefit accounts	1,837,164,203	248,758,090	172,834,494	1,913,087,799
Pension accounts—				
Human Resources Development—				
Annuities agents' pension account	24,727		6,643	18,084
Solicitor General—				
Royal Canadian Mounted Police—				
Dependants' pension fund	29,690,878	2,702,113	2,012,176	30,380,815
Treasury Board—				
Locally engaged contributory pension account		146,649	146,649	
Total pension accounts	29,715,605	2,848,762	2,165,468	30,398,899
Other accounts—				
Agriculture and Agri-Food—				
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification	275,527		52,052	223,475
Commodity Industry Development Fund—Province	2,331,908	119,445	1,131,262	1,320,091
Net Income Stabilization Account	1,421,423,350	608,539,072	483,792,362	1,546,170,060
Shared-cost agreements—Research	20,475,849	20,443,187	17,166,274	23,752,762
Canadian Food Inspection Agency—				
Shared-cost agreements	1,015,090	940,042	835,836	1,119,296
	1,445,521,724	*630,041,746*	*502,977,786*	*1,572,585,684*
Canada Customs and Revenue Agency(1)—				
Deposits/Disbursements—Worker's Compensation Board		29,745,778	22,254,120	7,491,658

TABLE 6.26

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Canadian Heritage—				
Miscellaneous projects deposits	1,771,255	297,737		2,068,992
Shared-cost agreements—Conferences and training		11,339	11,339	
Shared-cost/joint project agreements	18,000	35,000	25,013	27,987
Canadian Film Development Corporation—				
Advance account	19,926,062	26,094,162	21,000,791	25,019,433
Parks Canada Agency—				
Mackenzie King trust account	281,277	2,925		284,202
	21,996,594	*26,441,163*	*21,037,143*	*27,400,614*
Environment—				
Miscellaneous projects deposits	3,315,178	4,188,923	3,898,648	3,605,453
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			*2,861,027*
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	1,090,741	525,584	651,685	964,640
Miscellaneous projects deposits	7,691,800	23,833,547	23,761,193	7,764,154
Sales of seized assets	657,567	753,709	742,640	668,636
St-Lawrence Seaway Dredging		1,112,267		1,112,267
	9,440,108	*26,225,107*	*25,155,518*	*10,509,697*
Foreign Affairs and International Trade—				
Canada Foundation account	339,596		18,164	321,432
Less: securities held in trust	336,014	23,788		312,226
deposits in a special bank account	3,582		5,624	9,206
		23,788	*23,788*	
Financial assistance to Canadians abroad	66,069		10,038	56,031
Funds from non-governmental organizations	924,332	10,700,788		11,625,120
Shared-cost projects	827,380	629,904		1,457,284
Canadian International Development Agency—				
Shared-cost projects—International conferences	29,162			29,162
International Joint Commission—				
Shared-cost agreements		200,000	200,000	
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	9,155			9,155
	1,856,098	*11,554,480*	*233,826*	*13,176,752*
Health—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000			50,000
Collaborative research projects	355,650	1,070,999	519,037	907,612
Miscellaneous federal/provincial projects	884,006	6,365,039	5,321,890	1,927,155
Pan American Health Organization	(15,951)	46,511	19,190	11,370
World Health Organization	113,147	17,804	29,316	101,635
Medical Research Council—				
Dyskinesia and torticollis research	81,102	3,504		84,606
	1,467,954	*7,503,857*	*5,889,433*	*3,082,378*
Human Resources Development—				
Fair wages suspense account	4,204	1,770		5,974
Federal/provincial shared-cost project	177,271	15,012,168	14,933,273	256,166
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)	1,577,526	166,893	14,823	1,729,596
Labour standards suspense account	2,676,194		1,342,051	1,334,143

TABLE 6.26

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
Canadian Centre for Occupational Health and Safety—				
PanAsia Research and Development Grants Program	230,274	484,727	189,928	525,073
	4,665,469	*15,665,558*	*16,480,075*	*3,850,952*
Indian Affairs and Northern Development—				
Fines—Indian Act	375,062	9,731	5,968	378,825
Indian agencies revenue trust bank accounts	239,208	4,551,474	4,538,258	252,424
Less: deposits in special bank accounts	239,208	4,538,258	4,551,474	252,424
		9,089,732	*9,089,732*	
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	25,263,287	27,826,794	23,824,030	29,266,051
Indian special accounts	1,239,411	214,208	238,920	1,214,699
Treaty Land Entitlement (Saskatchewan) Fund		12,706,210	12,706,210	
	27,100,100	*49,846,675*	*45,864,860*	*31,081,915*
Industry—				
Canada/Provinces Business Service Centre		400,000	400,000	
Income from securities in trust—Bankruptcy and Insolvency Act	46,427	2,362		48,789
Petro-Canada Enterprises Inc—Unclaimed shares	706,962		9,010	697,952
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost agreements—Tourism	660,197	676,566	274,588	1,062,175
Shared-cost/joint project agreements—Research	71,064	283,560	242,436	112,188
Shared-cost projects	1,075,585	4,132,664	3,204,291	2.003,958
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	2,400,055	2,420,939	1,042,675	3,778,319
Canada Business Corporations Act	1,204,915	3,301,092	3,220,081	1,285,926
Winding-up Act	529,659			529,659
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	449,938	4,565,400	4,569,577	445,761
Canadian Space Agency—				
Radarsat	371,235		154,461	216,774
National Research Council of Canada—				
Trust fund	11,324,442	18,086,276	13,266,921	16,143,797
Natural Sciences and Engineering Research Council—				
Trust fund	1,284,834	573,560	472,732	1,385,662
Social Sciences and Humanities Research Council—				
Queen's Fellowship fund	261,052	11,335		272,387
Trust fund	240,320	40,190	30,000	250,510
Statistics Canada—				
Project deposits	4,046,944	54,137,190	54,514,676	3,669,458
Western Economic Diversification—				
Jobs and economic restoration initiative	222,900	1,169,285	418,531	973,654
Shared-cost agreements—Port of Churchill	3,000,000	3,000,000	2,284,147	3,715,853
	27,896,529	*92,400,419*	*83,704,126*	*36,592,822*
Justice—				
Federal Court of Canada—				
Federal Court special account	14,149,459	7,638,097	5,752,027	16,035,529
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	15,512,979	68,604,523	71,106,364	13,011,138
Wainwright, Alberta	1,668,535	8,627,626	9,710,697	585,464
Other activities	2,660,831	15,925,086	12,829,649	5,756,268

TABLE 6.26

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1999	Receipts and other credits	Payments and other charges	March 31/2000
	$	$	$	$
United States of America	75,439	141,358	141,422	75,375
Federal Republic of Germany—				
German Army—Shilo, Manitoba	7,869,194	21,962,112	24,210,284	5,621,022
Other activities	11,341,477	23,581,985	27,932,969	6,990,493
Netherlands	8,055,285	9,244,824	9,488,267	7,811,842
Joint research and development projects	402,357	230,842	633,199	
Non-government agencies	1,110,704	150,419,062	148,948,196	2,581,570
North Atlantic Treaty Organization (NATO)—Infrastructure projects	6,658,491	638	9,382	6,649,747
	55,355,292	*298,738,056*	*305,010,429*	*49,082,919*
Natural Resources—				
Atomic Energy of Canada Limited regional seismic monitoring station		52,166	52,166	
Continental geoscience division—Ontario Hydro	7,152	45,000	14,637	37,515
Market development incentive payments—Alberta	7,361,513	69,972	451,059	6,980,426
Miscellaneous projects deposits	3,111,995	2,934,791	3,597,371	2,449,415
Shared-cost agreements—Research	1,617,988	2,045,408	2,240,242	1,423,154
Shared-cost projects	3,071,671	4,727,375	3,189,214	4,609,832
	15,170,319	*9,874,712*	*9,544,689*	*15,500,342*
Public Works and Government Services—				
Crown Corporation Trusts—Donations	65,100	362,200	333,000	94,300
Francophone Summits	153,998	25,725	155,925	23,798
Interest on bonds—Insurance companies		53,462	53,462	
Military purchases excess funds deposit	61,848,544		61,848,544	
Less: securities held in trust	61,848,544	61,848,544		
		61,848,544	*61,848,544*	
	219,098	*62,289,931*	*62,390,931*	*118,098*
Solicitor General—				
Joint research and development projects	195,038	1,797,806	1,476,111	516,733
Royal Canadian Mounted Police—				
Joint research and development projects	506,480	868,102	654,530	720,052
Mounted Police Foundation	142,692	26,999	162,518	7,173
Seized assets—Canadian funds	138,942	42,742	175,667	6,017
Sponsorship Agreement—Contributions	249,635	1,142,828	979,349	413,114
	1,232,787	*3,878,477*	*3,448,175*	*1,663,089*
Treasury Board—				
Credit card—Special project fund		1,000,000		1,000,000
Egypt-Canada Memorandum of Cooperation	7,375		7,375	
	7,375	*1,000,000*	*7,375*	*1,000,000*
Total	1,632,255,111	1,277,032,979	1,113,649,161	1,795,638,929
Less: consolidation adjustment(2)	19,926,000		5,093,433	25,019,433
Total other accounts	1,612,329,111	1,277,032,979	1,118,742,594	1,770,619,496
Total other specified purpose accounts	3,479,208,919	1,528,639,831	1,293,742,556	3,714,106,194

(1) Formerly National Revenue.

(2) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate of Northumberland General Insurance Company.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service for the payment of certain death benefits. No new contracts have been entered into since 1954 when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1997, the Department of Human Resources Development assumed the responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2000 were 2,106 and the average age of the policy holders is 82.2 years. During the fiscal year 1999-2000, receipts and other credits consisted of premiums of $5,530 and, an amount of $238,292 (charged to expenditures) which was transferred from the Consolidated Revenue Fund in order to balance the assets and actuarial liabilities of the program as of March 31, 1999. Payments and other charges consisted of death benefits for 106 claims, $555,566 settlement annuities paid to 43 beneficiaries, $20,289; and, premiums refund, $52.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefit provided under the Act are estimated at $8,537,559 as of March 31, 2000. The assets as of March 31, 2000 are $8,340,263. The deficit as of March 31, 2000 is therefore at $197,296. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, this amount will be credited to the Account in the fiscal year 2000-2001 from the Consolidated Revenue Fund.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act; (c)* single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.27

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	181,679,642	177,761,423
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	11,148,727	10,456,551
Government's contribution	2,286,714	2,125,788
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution	629,863	646,350
Interest	16,452,859	16,711,719
	30,518,163	29,940,408
	212,197,805	207,701,831
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	27,003,852	26,022,189
Closing balance	185,193,953	181,679,642

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, *(b)* benefits of $10,000 ($5,000 before September 14, 1999) paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for $10,000 ($5,000 before September 14, 1999) death benefit coverage for life has been made.

TABLE 6.28

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1999-2000	1998-99
	$	$
Opening balance	1,592,985,892	1,459,046,155
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	60,457,608	62,563,036
Government—		
General	6,088,700	4,503,393
Single premium for $10,000(1)	1,297,204	1,334,835
Public Service corporations	2,514,655	2,451,902
Interest	147,342,497	140,148,783
	217,700,664	211,001,949
	1,810,686,556	1,670,048,104
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	72,684,111	54,040,721
Life coverage for $10,000(1)	30,611,571	20,673,916
Other death benefit payments	380,282	2,347,575
	103,675,964	77,062,212
Closing balance	1,707,010,592	1,592,985,892

(1) Increased from $5,000 to $10,000 effective September 14, 1999.

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 1999 of $935 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1999 of $258,679 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally engaged contributory pension account

This account, which pertains to Part II of the Locally Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

Commodity Industry Development Fund—Province

This account was established to record contributions received from provincial governments equal to a maximum of one-half of the premium contributions made under the National Tripartite Stabilization Program for Beef in respect of sales in its final year of operation, net of their contributions under the Net Income Stabilization Account Bridge Program. This account earns interest at the rate established by the Minister of Finance. Funds in the account are to be used for programs, projects and activities which include, but are not exclusive to research, technology transfer, promotion and market development but may not be used for direct support to producers or processors.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

For the fiscal year ending March 31, 2000, participant deposits pertained in most part, to the 1998 stabilization year (the period for which a participant filed a 1998 tax return). Participants are entitled to make matchable deposits based on eligible net sales (ENS) which are limited to $250,000 per individual. For the 1998 stabilization year, the Agreement allowed for base matchable deposits of up to 3 percent of the ENS for most qualifying commodities. Additional participant deposits were allowed by separate agreement between Canada and a province.

Participants are entitled to make additional non-matchable deposits, which are limited to an annual maximum of 20 percent of ENS (carried forward for up to 5 years).

The account records the following transactions relating to the Consolidated Revenue Fund:

(a) Government matching contributions on participant matchable deposits, for the 1998 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;

(b) interest paid by the federal Government on funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;

(c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;

(d) bonus interest of 3 percent per annum, split between the federal and provincial governments, except the Province of Alberta, calculated on participant contributions; less,

(e) withdrawals by participants from funds held in the Consolidated Revenue Fund (participants are entitled to make annual account withdrawals up to the amount allowed by the larger of two triggers (a stabilization trigger and a minimum income trigger).

Shared-cost agreements—Research—Agriculture and Agri-Food

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on weekly basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Shared-cost agreements—Conferences and training—Canadian Heritage

This account was established to record monies received from other governments and organizations for shared-cost agreements. Monies are disbursed on behalf of depositors as specific training is undertaken or conferences held.

Shared-cost/joint project agreements—Canadian Heritage

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Advance account—Canadian Film Development Corporation

This account was established pursuant to section 19 of the *Canadian Film Development Corporation Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of section 3 of the *Laurier House Act*, is to be credited to the account at the end of each year, and charged to interest on the public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Shared-cost agreements—International Joint Commission

This account was established to record monies deposited by external parties in order to undertake a joint "City of Winnipeg Risk Analysis Study on Flooding of the Red River".

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiolagy strengthening project for the prevention and control of selected enterics pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by subsection 5(3) of the *Medical Research Council Act*, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

Fair wages suspense account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Federal/provincial shared-cost project—Human Resources Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The cost incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

Fines—Indian Act

Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian agencies revenue trust bank accounts

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(a) Missing individual—Estate distribution to which a missing individual is entitled is held in this account.

(b) Quebec fur account—This account records moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

Treaty Land Entitlement (Saskatchewan) Fund

This account was established to record contributions and payments pertaining to settling of Saskatchewan Indian Nation's land claims. Interest credited on the Province of Saskatchewan deposits was charged to public debt while interest on federal contribution was charged to expenditures of the Department of Indian Affairs and Northern Development.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost agreements—Tourism

This account was established to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act*, to record funds received from other governments and organizations outside the accounting entity, to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

Shared-cost agreements—Port of Churchill

This account was established through a federal-provincial cost-shared program in sharing the dredging costs of the upgrade to the Port of Churchill.

Federal Court special account

This account was established to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Atomic Energy of Canada Limited regional seismic monitoring station

This account was established to record funds received from Atomic Energy of Canada Limited, to accommodate the cost-sharing of expenses required to operate a network of regional seismic monitoring stations in the provinces of Ontario and Alberta.

Continental geoscience division—Ontario Hydro

This account was established to facilitate a cost sharing agreement between Natural Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Miscellaneous projects deposits—Natural Resources

This account was established to record contributions received from organizations and individuals for the furtherance of forestry research work.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, *(a)* donations intended for the development and operations of the Downsview Park, Toronto; and, *(b)* donations from private sector entities to support the Old Port of Montreal.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and the promotion of new French terms in both scientific and technical fields.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the *Insurance Companies Act*. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenditures related to community policing, educational, promotional and public relations projects throughout Canada.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

Egypt-Canada Memorandum of Cooperation

This account was established to facilitate funding of expenditures as outlined in the Egypt-Canada Memorandum of Cooperation.

During the year, the account was closed.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Human Resources Development Canada in accordance with the accounting policies set out in Note 2 to the financial statements.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on estimates and judgements. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Canada Pension Plan* and regulations, as well as the *Financial Administration Act* and regulations.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with generally accepted auditing standards and has reported to the Minister of Human Resources Development.

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

JIM LAHEY
Associate Deputy Minister

July 19, 2000

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2000 and the statement of changes in net assets for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2000 and the changes in its net assets for the year then ended in accordance with the significant accounting policies set out in Note 2 to the financial statements.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 19, 2000

CANADA PENSION PLAN

STATEMENT OF NET ASSETS
AS AT MARCH 31
(in millions of dollars)

	2000	1999 (Note 3)
Assets		
Investments		
CPP Investment Fund—At cost (Note 4)	30,299	30,833
CPP Investment Board net assets (Note 5)	2,392	12
Cash and cash equivalents		
Deposit with Receiver General for Canada	6,261	5,447
Short-term investments		619
Receivables		
Contributions	1,170	1,005
Accrued interest	1,172	1,211
Régime des rentes du Québec	6	6
Beneficiaries (Note 6)	46	53
	41,346	39,186
Liabilities		
Accounts payable	32	24
Accrued pensions and benefits	53	62
	85	86
Net assets	41,261	39,100
Net assets, represented by:		
Canada Pension Plan Investment Fund	30,299	30,833
Transfers to Canada Pension Plan Investment Board	1,932	12
Accumulated net income from Investment Board's operations	460	
Canada Pension Plan Account (Note 7)	6,261	6,066
Receivables, net of liabilities	2,309	2,189
Net assets	41,261	39,100

The accompanying notes are an integral part of these financial statements.

Approved by Human Resources Development Canada:

ALAN WINBERG
Assistant Deputy Minister
Financial and Administrative Services

JIM LAHEY
Associate Deputy Minister

Canada Pension Plan —*Continued*

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

	2000	1999 (Note 3)
Net assets, beginning of year	39,100	38,792
Increase in assets		
Contributions (Note 8)	17,037	14,924
Investment income (Note 9)	4,238	3,891
	21,275	18,815
Decrease in assets		
Pensions and benefits (Note 10)		
Retirement	12,902	12,379
Survivors	2,669	2,563
Disability	2,559	2,585
Disabled contributor's child	245	249
Death	222	225
Orphan	202	202
	18,799	18,203
Administration costs (Note 11)	315	304
	19,114	18,507
Increase in net assets	2,161	308
Net assets, end of year	41,261	39,100

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2000

1. Description of the Canada Pension Plan

(a) Description of the CPP

The Canada Pension Plan (CPP) is a federal/provincial plan established by an act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Human Resources Development is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 7). The CPP Investment Fund (note 4) holds the bond portfolio of the Plan, and the Plan's investments in capital markets are managed by the CPP Investment Board (Note 5). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns.

Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis—that is, combined contributions are planned to increase to 9.9 percent of pensionable earnings by 2003 and are then expected to level off.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and has increased yearly by 0.2 percent to reach 5.6 percent in 1996. In 1997, 1998 and 1999, the combined contribution rate was increased by 0.4 percent, 0.4 percent and 0.6 percent respectively. In 2000, it was increased by 0.8 percent to reach 7.8 percent. The maximum combined contribution for 2000 was $2,660 (1999 - $2,373).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Seventeenth Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* was tabled in the House of Commons in December 1998. Federal and provincial ministers of Finance concluded at the end of the Triennial Review process that the CPP's financial health is sound and that the 9.9 percent combined employee-employer contribution rate which will be reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, short term and long term investments in bonds and investments in capital markets managed by the CPP Investment Board. The net assets represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2000, the net assets of the Plan are $41.3 billion (1999 - $39.1 billion). This amount represents 2.2 times the total of pensions and benefits for the year 1999-2000.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum monthly pension payable at age 65 in 2000 is $762.92 (1999-$751.67).

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Continued*

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum monthly disability benefit in 2000 is $917.43 (1999 -$903.55).

Survivor's benefits—A survivor's benefit is payable to the surviving spouse of a deceased contributor, according to the provisions of the Act. For a spouse under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A surviving spouse between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For spouses aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum monthly benefit payable to a surviving spouse in 2000 is $457.75 (1999 - $451.00).

Disabled contributor's child and orphan benefits—According to the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2000 is $174.07 (1999 - $171.33).

Death benefits—According to the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earning in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2000 is $2,500 (1999 - $2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2000 is 1.6 percent (1999 - 0.9 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the net assets and the changes in net assets of the Canada Pension Plan. They do no provide information on the actuarial estimates required to meet future obligations of the CPP. The *CPP Act* does not require that the pensions and benefits be pre-funded.

The financial statements are prepared in accordance with relevant acts and regulations. They have been prepared on the accrual basis of accounting and they include amount which must, of necessity, be based on management's best estimates and judgements.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Bonds are shown at cost, which is equal to the face value of the bonds at the time of purchase.

CPP Investment Board's investments are stated at fair value. Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. Market prices for securities and unit values for pooled and mutual funds are used to represent fair value for the investments.

Short-term investments are valued at cost.

(c) Contribution to the Plan include CPP contributions collected by the Canada Customs and Revenue Agency (CCRA) for the year, including receivables at year-end. Funds transferred by the CCRA are estimated and are subject to review and adjustments. Adjustments, if any, are recorded as contribution revenue in the year they are known.

(d) Investment income recognition

Interest income is recorded in the year in which it is earned.

CPP Investment Board's net income from operations represents the total of income from interest, realized and unrealized gains and losses, less investment and administrative expenses. Unrealized gains and losses on investments held at year-end represent the change in the difference between fair value and cost of investments at the beginning and end of each year.

(e) Pensions and benefits are recorded when payable and are presented net of pension and benefit overpayments established during the year.

(f) Administration costs are recorded in the year to which they relate.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Continued*

3. Accounting changes

During the year, the Canada Pension Plan adopted the accrual basis of accounting for revenues and expenses, and prepared a complete set of financial statements including a statement of net assets and a statement of changes in net assets. These changes have been applied on a retroactive basis and the figures for 1999 have been restated.

The effect of the introduction of the accrual basis of accounting increased the net assets of the Plan as at March 31, 2000 by $2.3 billion (1999 - $2.2 billion). The result of changing the basis of accounting for the year ended March 31, 2000 increased revenue by $126 million (1999 - $89 million) and decreased expenses by $23 million (1999 - increase of $8 million) on the Statement of Changes in Net Assets.

4. Investments held by the CPP Investment fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada.

The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and has a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Beginning in 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same as that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets.

All disposals of bonds are made, at maturity date, at face value. Interest earned on the investments is paid semi-annually to the CPP Account. The bonds are redeemable in whole or in part before maturity only at the option of the federal Minister of Finance where he considers the redemption necessary to pay pensions, benefits and administration costs. The bonds are then redeemed at face value.

At March 31, 2000, the balance in the Investment Fund was $30.3 billion at cost (1999 - $30.8 billion). The estimated fair value of the balance in the Investment Fund, including accrued interest, is $37.5 billion (1999 - $40.9 billion). This estimate is calculated by discounting the bonds' contractual cash flows at rates currently available at year end or similar investments.

The following schedule provides information on the disposals, re-investments and balance of the Investment Fund.

BONDS, AT COST
(in millions of dollars)

	March 31, 1999	Disposals	Re-investments	March 31, 2000
Newfoundland	638	40	35	633
Prince Edward Island	141	8	7	140
Nova Scotia	1,173	74	74	1,173
New Brunswick	843	54	47	836
Quebec	97	7	6	96
Ontario	13,235	988	870	13,117
Manitoba	1,599	107	15	1,507
Saskatchewan	1,377	82	46	1,341
Alberta	3,995	219		3,776
British Columbia	4,287	282	245	4,250
Yukon Territory	4			4
Canada	3,444	18		3,426
	30,833	1,879	1,345	30,299

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Continued*

The following schedule presents the classification of bonds by maturity dates and the weighted average annual rate of return on bonds currently held.

(in millions of dollars)

	2000		1999	
	Investment at cost	Average yield	Investment at cost	Average yiels
Investment maturing				
Within 1 year	1,973	12.66%	1,880	10.48%
1 to 5 years	9,534	13.79%	9,224	13.65%
Over 5 years	18,792	9.84%	19,729	10.50%
Total—Investments	30,299		30,833	
Weighted average yield on investments		11.27%		11.44%

5. Net assets of the CPP Investmenf Board

The Canada Pension Plan Investment Board was established by an act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of securities. The Board is designed to operate at arm's length from the government and it is required to be accountable to the public, the Minister of Finance and his provincial counterparts through regular reports.

The following schedule provides information on the Board's investments and net assets as at March 31.

(in millions of dollars)

	2000	1999
Canadian equities, at fair value		
Emerald Canadian Equity Funds	1,736	10
Canadian equity account	218	
Non Canadian equities, at fair value		
Barclays Global Investors Canada Limited		
US Equity Index Fund (Canada)	220	1
EAFE Equity Index Fund B	219	1
Other assets, net of liabilities	(1)	
Net assets	2,392	12

As at March 31, 2000, the Regulations under the *Canadian Pension Plan Investment Board Act* require the Board's Canadian equities to substantially replicate the composition of one or more broad market indexes. Investments in the Canadian equity account are physical securities which, when combined with the Emerald Canadian Equity Funds, substantially replicate the composition of the Toronto Stock Exchange 300 Composite Index.

Note 9 sets out the net income from operations of the Investment Board.

The CPP Investment Board audited financial statements for the year ended March 31, 2000 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio return.

6. Receivables from beneficiarires

(in millions of dollars)

	2000	1999
Balance of pensions and benefits overpayments	75	82
Less: allowance for doubtful accounts	29	29
	46	53

Human Resources Development Canada has procedures to detect overpayments. During the year, overpayments totalling $30 million (1999 - $41 million) were established and remissions of debts totalling $13 million (1999 - $6 million) were granted. A further $24 million was recovered (1999 - $28 million).

7. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

The balance of the CPP Account as at March 31 includes:

(in millions of dollars)

	2000	1999
Deposit with Receiver General for Canada	6,261	5,447
Short-term investments		619
	6,261	6,066

Canada Pension Plan—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000—*Concluded*

8. Contributions

The Department of Finance estimates annual contributions based on a forecast of pensionable earnings. That forecast of pensionable earnings is based on a formula using many factors such as the growth in the number of contributors and in the average pensionable earnings. Although the Department of Finance uses recent data and statistics in the calculation, a variation may occur in the factors used to estimate those earnings. For example, a variation of one percentage point in the number of contributors or in the average pensionable earnings for 1999, would result, in each case, in a change of $162.5 million (1998 - $142 million) in estimated contributions.

The Canada Customs and Revenue Agency (CCRA) transfers contributions to the CPP based on the Department of Finance's estimate of contributions to be collected for a calendar year and on its own contribution collection schedule for the year. Actual pensionable earning and contribution amounts for 1999 and 2000 will only be known once the CCRA has processed all employers' and self-employed workers' declarations of contributions for 1999 and 2000.

Adjustments, if any, are recorded in the year in which they are known. The reimbursements for 1998 and preceding years, paid in 1999-2000, amounted to $138 million (1999 - reimbursement of $5 million).

9. Investment income

(in millions of dollars)

	2000	1999
Interest on bonds held by the CPP Investment Fund	3,463	3,592
Interest on deposit with the Receiver General for Canada at a weighted-average rate of 4.56 percent (4.80 percent in 1999)	266	261
Interest on short term investment with Canada, at a weighted average rate of 4.71 percent (4.87 percent in 1999)	49	38
Investment Board net income from operations		
Realized gains (net)	89	
Interest income	15	
Unrealized gains (net)	359	
Less: Investment and administrative expense	(3)	
	460	
	4,238	3,891

10. Pensions and benefits mispayments

Given the nature of the Plan and the number of applicants and beneficiaries, from time to time overpayments and underpayments of pension and benefit payouts may be made.

Human Resources Development Canada undertook a study of the extent and nature of pension and benefit mispayments based on the 1998 payment year. It estimated through statistical extrapolation, the most likely value of undetected mispayments to be $31.3 million (1999 - $55.6 million). This includes underpayments of $24.4 million (1999 - $36.6 million) and overpayments of $6.9 million (1999 -$19 million).

11. Administration costs

(in millions of dollars)

	2000	1999
Pension and benefit delivery, accommodation and corporate services (Human Resources Development Canada)	242	211
Collection of contributions (Canada Customs and Revenue Agency)	58	76
Cheque issue and computer services (Public Works and Government Services Canada)	14	15
CPP Investment Board		1
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	315	304

Administration costs of the Account represent the cost of services received from a number of federal government departments, an agency and a board. Those costs are charged to the Account in accordance with memoranda of understanding.

12. Subsequent event

The 2000 Budget Implementation Bill received Royal Assent on June 29, 2000. It amends the *CPP Act* and permits provinces and territories to redeem their bonds held by the CPP Investment Fund prior to their maturity. The bonds could then be redeemed at current market value. This amendment to the *CPP Act* will come into force after receiving approval from the participating provinces.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the Account's management in accordance with generally accepted accounting principles consistently applied. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The Account's management recognises the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

The Department of Human Resources Development oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the Account and for issuing his report thereon.

JIM LAHEY
Associate Deputy Minister

B. ST. MARTIN
for Assistant Deputy Minister
Financial and Administrative Services

July 14, 2000

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2000 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 14, 2000

Government Annuities Account—*Continued*

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2000 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the 1983 mortality rates, those of Table *a* for individual contracts and those of the Group Annuity Mortality Table for group contracts, with projection Scale G in both cases. The assumed interest rate was seven percent annually, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General of Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the Government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Michel Bédard
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources Development Canada

Hull, Canada
July 14, 2000

BALANCE SHEET AS AT MARCH 31, 2000
(in thousands of dollars)

ASSETS	2000	1999	LIABILITIES	2000	1999
Deposit with Receiver General for Canada (Note 3)	513,503	544,848	Actuarial surplus due to Canada	5,822	
Accrued interest due from Canada	38,210	40,756	Actuarial liabilities (Note 4)	546,059	585,813
Accounts receivable	168	209			
	551,881	585,813		551,881	585,813

Contingency (Note 7)

See accompanying notes.

Approved by the Department:

JIM LAHEY
Associate Deputy Minister

B. ST. MARTIN
for Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	2000	1999
Payments and other charges		
Annuity payments	71,374	75,056
Premium refunds	426	409
Unclaimed annuities	555	564
	72,355	76,029
Income		
Interest from Canada	38,210	40,756
Premiums (Note 3)	150	98
Other	63	98
	38,423	40,952
Excess of payments and other charges over income for the year	33,932	35,077
Actuarial liabilities, balance at beginning of the year	585,813	623,876
	551,881	588,799
Actuarial surplus	5,822	2,986
Actuarial liabilities, balance at end of the year (Note 4)	546,059	585,813
Actuarial liabilities are comprised of:		
Deferred annuities, present value	48,716	57,791
Matured annuities, present value	497,343	528,022
	546,059	585,813

See accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	2000	1999
Cash flows from operations:		
Payments to annuitants	(71,800)	(75,465)
Unclaimed annuities paid to Consolidated Revenue Fund	(555)	(564)
Interest received	40,756	43,463
Premiums received from annuitants	150	98
Other income	104	79
	(31,345)	(32,389)
Actuarial surplus remitted to Consolidated Revenue Fund		(7,608)
Decreased in Deposit with Receiver General for Canada	(31,345)	(39,997)
Deposit with Receiver General for Canada, balance at beginning of the year	544,848	584,845
Deposit with Receiver General for Canada, balance at end of the year	513,503	544,848

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2000

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act* (the "*Act*"), as modified by the *Government Annuities Improvement Act* (the "*Improvement Act*").

The purpose of the *Act* was to assist individuals and groups of Canadians to provide for their later years by purchasing Government Annuities. The *Improvement Act* discontinued future sales of Government Annuity contracts.

The Account is administered by the Department of Human Resources Development and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

a) Basis of accounting

The accounts of the Government Annuities Account are prepared in accordance with generally accepted accounting principles.

b) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is reasonably possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

c) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

d) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

e) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act.*

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2000—*Concluded*

f) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Premiums

Premiums are deposited with the Receiver General for Canada and earn interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*.

4. Actuarial liabilities

The *Government Annuities Act* and *Regulations* prescribe the basis upon which actuarial values are to be determined. The *Regulations* require the discounting of expected future payments using seven percent annual interest. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

a) The actuary, being in this case the Chief Actuary employed by the Department of Human Resources Development, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities program. The Chief Actuary also ensures that the method utilised to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

b) The auditor expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with generally accepted accounting principles. The auditor also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations. The audit is conducted in accordance with generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services it receives without charge from the Department of Human Resources Development and other government entities. For the year ended March 31, 2000, the value of the administrative services received from the Department of Human Resources Development amounted to $2.3 million (1999—$2.2 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is $8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

8. Comparative figures

The Account adopted the new recommendations of the Canadian Institute of Chartered Accountants on its statement of cash flows and implemented the direct method for reporting cash flows. As a result, the statement of cash flows for the prior year has been restated in order to disclose the composition of cash flows received or payments made by the Account through operating activities. Amounts reported in the balance sheet and statement of operations and actuarial liabilities are unaffected by this change. Previously, the indirect method was used to report the changes in cash.

Royal Canadian Mounted Police (Dependants) Pension Plan

MANAGEMENT REPORT

The management of the Royal Canadian Mounted Police (Dependants) Pension Plan is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Plan's results of operations and financial situation and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

J.P.R. MURRAY
Commissioner
Royal Canadian Mounted Police

August 11, 2000

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Plan as at March 31, 2000 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as at March 31, 2000 and the changes in net assets available for benefits for the year then ended in accordance with generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 11, 2000

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31, 2000

	2000	1999
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	30,380,815	29,690,878

See accompanying notes to the financial statements.

Approved by:

N. BEACH
Manager
Public Works and Government Services Canada
Specialized Services Division
Pension Services Directorate

J.P.R. MURRAY
Commissioner
Royal Canadian Mounted Police

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 2000

	2000	1999
	$	$
Increase in assets		
Interest income on amount due from the Consolidated Revenue Fund	2,689,236	2,702,215
Contributions from participants	12,877	13,718
Total increase in assets	2,702,113	2,715,933
Decrease in assets		
Benefit payments to widows and children	2,012,176	1,790,368
Total decrease in assets	2,012,176	1,790,368
Increase in net assets	689,937	925,565
Net assets available for benefits at beginning of year	29,690,878	28,765,313
Net assets available for benefits at end of year	30,380,815	29,690,878

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2000

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Plan is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Plan are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Plan was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Plan; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The Act directs the Minister of Finance to have an actuarial valuation of the Plan prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Plan, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Plan.

(c) Interest income

The Government of Canada credits the Plan with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government superannuation accounts.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2000—*Continued*

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Plan.

i) Widow's pensions

The widow is entitled to the pension purchased by the member. In many cases the pension equals approximately 1.5 percent of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the Act at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The Act provides that if the Plan is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may, by order, increase the benefits provided under Part IV in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act.*

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Plan upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Plan as a separate financial reporting entity independent of the sponsor and Plan members. They are prepared to assist Plan members and others in reviewing the activities of the Plan for the fiscal period but they do not portray the funding requirements of the Plan.

Increases and decreases in assets are recorded on the accrual basis. Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Plan does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- accounting and cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent actuarial valuation was performed as at March 31, 1999 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $6,599,000. A portion of this surplus is to be distributed by annual increases in the basic pension amount of 65 percent effective April 1, 2000, an additional 49 percent effective April 1, 2001, and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 886 percent effective April 1, 2000 and 935 percent effective April 1, 2001.

Royal Canadian Mounted Police (Dependants) Pension Plan—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2000—*Concluded*

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Plan for the payment of increases (averaging somewhat more than the rate of inflation) in the pension benefits. The average ages of the members and widows were estimated to be 77 and 79 years respectively as at March 31, 1999. The expected average remaining lifetime of the widows was about 9 years. The remaining lifetime of the Plan itself was estimated at 40 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future plan yields, mortality rates, proportion of members married, and age of new widows. The current plan yield of 9.37 percent per annum (9.69 percent in 1999) is consistent with the estimated yield (9.24 percent) used for the immediate future in the actuarial valuation. The expected long-term plan yield is estimated to decline to 6.08 percent per annum by the year 2021. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed at March 31, 2000. The actuarial present value of accrued pension benefits as at March 31, 2000 (net of a $70,000 deduction ($78,000 in 1999) representing the present value of participants' future instalment payments) and the principal components of changes in the actuarial present value during the year were estimated as follows:

	2000	1999
	(in thousands of dollars)	
Actuarial present value of accrued pension benefits at beginning of year	23,092	22,591
Net interest accrued on benefits	2,111	2,131
Net adjustment arising from experience gains and losses and from valuation changes	479	146
Amendments to the Plan including dividend increases	2,556	
Contributions from participants (instalment payments)	13	14
Benefit payments	(2,012)	(1,790)
Actuarial present value of accrued pension benefits at end of year	26,239	23,092

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

Page

Cash in bank 7.3
Cash in transit 7.4
Outstanding cheques and warrants 7.5
Accounts receivable 7.6

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category. Chart 7A compares cash and accounts receivable for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 7.1

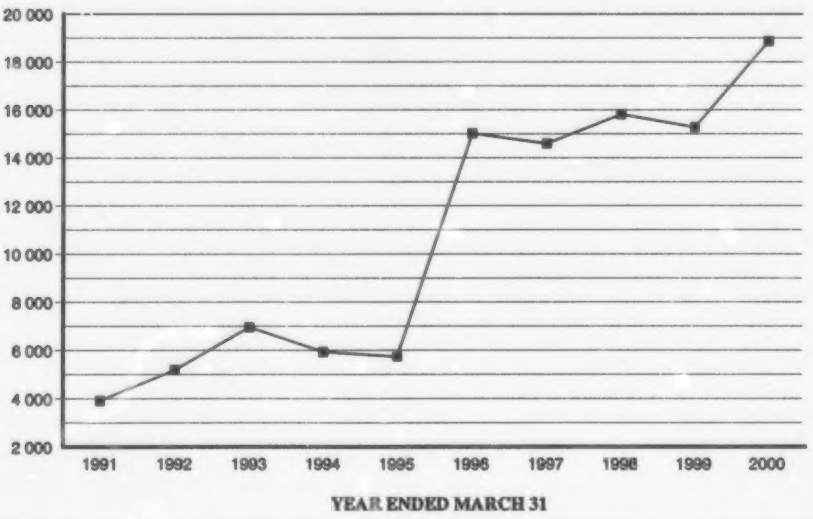
CASH AND ACCOUNTS RECEIVABLE

	April 1/1999	March 31/2000
	$	$
Cash in bank, Table 7.2	9,306,224,682	13,025,185,830
Cash in transit, Table 7.5	5,431,961,593	5,385,958,799
	14,738,186,275	*18,411,144,629*
Less: outstanding cheques and warrants, Table 7.6	4,044,919,773	3,900,471,569
Total cash	10,693,266,502	14,510,673,060
Accounts receivable, Table 7.7	4,579,811,283	4,353,223,986
Total	15,273,077,785	18,863,897,046

CHART 7A

CASH AND ACCOUNTS RECEIVABLE

(in millions of dollars)



Cash in Bank

This account records public moneys on deposit at March 31, to the credit of the Receiver General for Canada with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 7.2 presents a summary of the balances in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and German marks.

TABLE 7.2

CASH IN BANK

	April 1/1999	March 31/2000
	$	$
Receiver General—		
Current deposits—		
Canadian currency, Table 7.3	9,275,003,277	12,981,072,753
Foreign currencies, Table 7.4	(54,531,832)	(93,893,972)
Special deposits	85,753,237	138,007,049
Total	9,306,224,682	13,025,185,830

Receiver General current deposits

The monthly comparative balances of Canadian and foreign currency deposits are presented in the following tables:

TABLE 7.3

CANADIAN CURRENCY DEPOSITS

(in millions of dollars)

	Year ended March 31	
At end of month of	2000	1999
April	1,849	3,741
May	6,840	4,837
June	3,088	5,402
July	7,688	4,825
August	9,248	14,374
September	2,538	5,286
October	6,458	2,037
November	11,536	1,685
December	13,929	9,122
January	9,119	1,687
February	11,090	6,981
March	12,981	9,275

TABLE 7.4

FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)

(in millions of dollars)

	Year ended March 31	
At end of month of	2000	1999
April	(80)	(20)
May	17	(20)
June	(24)	(25)
July	(17)	(31)
August	(14)	(7)
September	(38)	(64)
October	(4)	18
November	(32)	(6)
December	(40)	(20)
January	(4)	(10)
February	(15)	(15)
March	(94)	(55)

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Cash in Transit

Table 7.5 presents a summary of the balances for cash in transit. This category of accounts records amounts which are reported in the financial statements, but which were not deposited in the Consolidated Revenue Fund or other bank accounts until after March 31.

TABLE 7.5

CASH IN TRANSIT

	April 1/1999	March 31/2000
	$	$
Cash in hands of collectors and in transit	5,166,280,593	5,016,998,799
Other cash—Consolidated Crown corporations[1]	265,681,000	368,960,000
Total	5,431,961,593	5,385,958,799

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 7.6 presents a summary of the balances for outstanding cheques and warrants.

TABLE 7.6

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1999	March 31/2000
	$	$
Outstanding cheques	3,797,615,834	3,776,709,189
Imprest account cheques	1,770,880	1,924,738
Employment insurance warrants	245,533,059	121,837,642
Total	4,044,919,773	3,900,471,569

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of $17,121,876 was transferred to non-tax revenues.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account. During the year, an amount of $11, 664 was transferred to non-tax revenues.

Employment insurance warrants

This account records outstanding employment insurance benefit warrants.

Accounts Receivable

Accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of March 31, 2000. Non-tax revenues and revenues netted against expenditures are accounted for in the period the transactions or events give rise to the revenues.

Accounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Statement of debts, obligations and claims written off or forgiven).

Accounts receivable for tax revenues are not recorded in the accounts of Canada. However, these amounts are reported on a memorandum basis and details of the balances are included in Section 4 of Volume II Part II.

Table 7.7 presents a summary of the balances for accounts receivable.

TABLE 7.7

ACCOUNTS RECEIVABLE

	April 1/1999	March 31/2000
	$	$
Non-tax revenues and revenues netted against expenditures(1)	3,996,873,000	3,992,329,000
Other receivables	331,137,283	79,355,986
Accounts receivable of consolidated Crown corporations(2)	251,801,000	281,539,000
Total	4,579,811,283	4,353,223,986

(1) Non-tax revenues and revenues netted against expenditures are net of an allowance for doubtful accounts of $2,261 million for 2000 ($2,432 million for 1999).
(2) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Non-tax revenues and revenues netted against expenditures

This account records accrued financial claims owed to the Government and arising from non-tax revenues and revenues netted against expenditures. These receivables are accounted for in the period in which the transactions or events occurred.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It only includes receipts for refunds of old year budgetary expenditures of departments and agencies, and receipts for repayments of loans by Crown corporations, but only if the related payments were issued and charged to the Crown corporations' books as of March 31.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Table 7.8 presents disclosure of information related to long-term accounts receivable for non-tax revenues and revenues netted against expenditures. A long-term account receivable is defined as an account receivable where settlement is not due for at least 12 months following March 31, 2000.

TABLE 7.8

LONG-TERM ACCOUNTS RECEIVABLE FOR NON-TAX REVENUES AND REVENUES NETTED AGAINST EXPENDITURES

(in thousands of dollars)

	2000			1999
Categories of accounts receivable	Gross accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Non-tax revenues—				
Return on investments	486,588	142,045	344,543	370,195
Refunds of previous years' expenditures	793,772	266,301	527,471	565,732
Service fees				61
Privileges, licences and permits	826		826	937
Miscellaneous	576,017		576,017	10,661
Revenues netted against expenditures	36,075		36,075	
Total long-term accounts receivable	1,893,278	408,346	1,484,932	947,586

Table 7.9 presents the aging for non-tax revenues and revenues netted against expenditures (net of allowance for doubtful accounts) for the period over which claims at March 31, 2000 have been outstanding.

TABLE 7.9

AGING OF ACCOUNTS RECEIVABLE FOR NON-TAX REVENUES AND REVENUES NETTED AGAINST EXPENDITURES

(in thousands of dollars)

	Outstanding days				
Categories of accounts receivable	0—30	31—60	61—90	Over 90	Total as at March 31,2000
Non-tax revenues—					
Return on investments	10,547	374	279	6,245	17,445
Proceeds from sales	3,898	215	152	614	4,879
Refunds of previous years' expenditures	102,703	10,215	3,366	85,799	202,08 3
Privileges, licences and permits	25,975	771	223	1,268	28,237
Service fees	62,143	6,906	4,497	64,194	137,740
Miscellaneous	157,994	10,217	8 066	550,701	7 26,978
Revenues netted against expenditures	299,520	97,194	45,476	477,863	920, 053
	662,780	125,892	62,059	1,186,684	2,037,415
Other amounts					1,954,914 [1]
Total non-tax revenues and revenues netted against expenditures (net of allowance for doubtful accounts)					3,992,329

[1] This amount represents long-term accounts receivable and other amounts, which if included, would cause the aging schedule to be misleading.

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

Page

International reserves held in the Exchange Fund Account . 8.3
International Monetary Fund—Subscriptions 8.3
International Monetary Fund—Notes payable 8.3
Special drawing rights allocations 8.3
Supplementary statement—
  Exchange Fund Account 8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenues, and net losses are charged to expenditures of the Department of Finance.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $32,588 million as at March 31, 2000 ($36,000 million as at March 31, 1999); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables. Chart 8A compares the net foreign exchange accounts for the last ten fiscal years.

TABLE 8.1

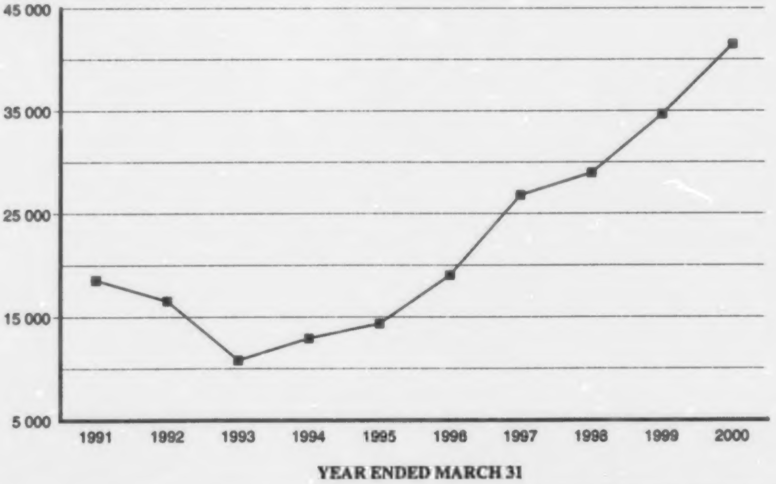
FOREIGN EXCHANGE ACCOUNTS

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
International reserves held in the Exchange Fund Account, Table 8.2	31,854,828,963	91,659,400,244	84,883,790,018	38,630,439,189
International Monetary Fund—Subscriptions	13,047,752,040		658,077,157	12,389,674,883
	44,902,581,003	*91,659,400,244*	*85,541,867,175*	*51,020,114,072*
Less:				
International Monetary Fund—Notes payable	8,638,921,159	1,453,841,179	819,961,123	8,005,041,103
Special drawing rights allocations	1,596,430,065	75,139,091		1,521,290,974
	10,235,351,224	*1,528,980,270*	*819,961,123*	*9,526,332,077*
Total	34,667,229,779	93,188,380,514	86,361,828,298	41,493,781,995

CHART 8A

FOREIGN EXCHANGE ACCOUNTS

(in millions of dollars)



International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1999, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2000. Gold held by the Account is valued at 35 SDRs per fine ounce ($68.33 Cdn as at March 31, 2000 and $71.70 Cdn as at March 31, 1999).

In 1999-2000, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $91,105 million and an adjustment of $554 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $82,426 million and a net valuation adjustment of $2,458 million.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2000	March 31/1999
US dollar cash on deposits	159	159
US dollar short-term deposits	5,913	4,070
US dollar investments	22,871	20,357
Euro/Deutsche marks short-term deposits	43	112
Euro/Deutsche marks investments	8,058	5,283
Japanese yen investment	705	1,014
Japanese yen short-term deposits		1
Special drawing rights	778	689
Gold	103	169
Canadian cash on deposits		1
Total	38,630	31,855
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2000, $29,418 million US; 1999, $30,166 million US)	42,638	45,511
Euro	8,096	4,950
Japanese yen	705	635
Special drawing rights (2000, SDR 610 million; 1999, SDR 610 million)	(1,191)	(1,250)
Canadian dollars	(12,172)	(18,546)
Total advances from the Consolidated Revenue Fund	38,076	31,300
Total net income from January 1 to March 31	554	555
Total	38,630	31,855

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen (the Deutsche mark and French franc were also composite SDR currencies prior to the introduction of the Euro on January 1, 1999).

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 1999-2000, receipts and other credits consisted of a maintenance of value adjustment of $376 million and a valuation adjustment of $282 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1999-2000, notes payable to the IMF decreased by $634 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1999-2000, payments and other charges consisted of a valuation adjustment of $75 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies of the Government of Canada set out in Note 2 to the financial statements. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of his audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are part of the Public Accounts and are referred to the Standing Committee on Public Accounts for their review.

G. G. THIESSEN
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

F. J. MAHONEY
Chief Accountant
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 1999 and the statement of revenues for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Account's management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 1999 and its revenues and its cash flows for the year then ended in accordance with the accounting policies of the Government of Canada set out in Note 2 to the financial statements.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 1, 2000

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1999

(in millions of dollars)

ASSETS	1999		1998	
	US	C	US	C
Denominated in US dollars				
Cash and short-term deposits	3,575	5,160	3,536	5,422
Marketable securities (Note 4)	11,696	16,881	9,327	14,301
	15,271	22,041	12,863	19,723
Denominated in other foreign currencies				
Cash and short-term deposits (Note 5)	24	35	254	390
Marketable securities (Note 5)	5,564	8,030	3,708	5,685
	5,588	8,065	3,962	6,075
Denominated in special drawing rights				
Special Drawing Rights (Note 6)	529	764	1,391	2,133
Gold and gold loans (Note 7)	88	127	124	191
	617	891	1,515	2,324
Official international reserve assets	21,476	30,997	18,340	28,122

DUE TO THE CONSOLIDATED REVENUE FUND	1999	1998
	C	C
Advances (Note 8)	29,062	26,466
Revenues for the year	1,935	1,656
	30,997	28,122

See accompanying notes to the financial statements.

Approved:

G. G. THIESSEN
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

F. J. MAHONEY
Chief Accountant
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 1999
(in millions of Canadian dollars)

	1999	1998
Revenue from investments		
Marketable securities	533	1,364
Cash and short-term deposits	237	257
Special drawing rights	33	69
Gold	14	26
	817	1,716
Other revenue (loss)		
Gain on sales of gold	247	253
Net foreign exchange gains (losses)	871	(313)
	1,118	(60)
Net revenue for the year due to the Consolidated Revenue Fund	1,935	1,656

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the Act.

2. Significant accounting policies

Significant accounting policies of the Account are set out below. As required by the *Currency Act*, they conform to the stated accounting policies used by the Government of Canada to prepare its financial statements.

(a) Valuation of assets

The estimated fair market value of cash and short-term deposits, which are generally held to maturity, is deemed to be equal to their book value.

Marketable securities are adjusted for unamortized premiums or discounts, where applicable, and are reported at the lower of their amortized costs including accrued interest and year-end market values. Purchases and sales of securities are recorded at the settlement dates.

Marketable securities, short-term deposits and Special Drawing Rights (SDRs) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of four major currencies (five for the comparative year).

Gold and gold loans include accrued interest. Gold and gold loans are carried in the Account at a value of 35 SDRs per fine ounce, which conforms to the value used in the *Public Accounts of Canada*.

(b) Revenue from investments

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Write-downs of securities to their year-end market values (if applicable) are recorded as a charge to investment revenue in the year in which they occur.

(c) Gold

Gold sales and net gains on gold sales are recorded at settlement dates. Interest revenue from gold loans is recorded on an accrual basis and is included in revenue. Premiums received on the sales of call options on gold are recorded in revenue.

(d) Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	Canadian dollars	
	1999	1998
US dollar	1.44330	1.53330
Japanese yen	0.01416	0.01350
German mark	0.74260	0.91910
French franc	0.22140	0.27410
Euro	1.45250	
Special Drawing Right	1.97869	2.15700

Foreign exchange gains or losses result from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year. Unrealized foreign exchange gains or losses on short-term currency swap arrangements with the Bank of Canada and on currency hedges are recorded in revenue as *Net foreign exchange gains (losses)*. See also Note 9.

The reported amount at year-end of assets that are hedged against exchange rate fluctuations includes unrealized gains or losses on the translation of the related outstanding hedge contracts. See also Notes 5 and 9.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999—*Continued*

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Disposition of revenues

The revenues for the year are payable to the Consolidated Revenue Fund of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

(f) Services received without charge

The Account receives without charge administrative, custodial and fiscal agency services from the Bank of Canada.

(g) Interest-free advances

The Account receives interest-free advances from the Consolidated Revenue Fund.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar, or to meet net government requirements for foreign exchange. During the year 1999, official international reserves increased by US $ 2,744 million as a result of these operations (versus a decrease of US $ 10,467 million in 1998). None of these transactions during 1999 were aimed at moderating movements in the value of the Canadian dollar (compared to the sale of US $ 9,063 million and purchase of US $ 51 million in 1998).

4. Marketable securities denominated in US dollars

Securities	1999			1998		
	Par value	Amortized cost		Par value	Amortized cost	
	US	US	C	US	US	C
			(in millions of dollars)			
US Government	4,617	4,736	6,837	5,482	5,645	8,656
US Federal Agencies	3,800	3,762	5,430	1,856	1,855	2,844
Sovereign paper and International Institutions	3,283	3,251	4,692	1,704	1,713	2,626
Accrued interest		203	292		114	175
	11,700	11,952	17,251	9,042	9,327	14,301
Estimated market value		11,696	16,881		9,524	14,603

Estimated market values are based on quoted market prices.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999—*Continued*

At year-end, the value of securities was written down by US$ 256 million (C$ 370 million) from their amortized cost including accrued interest, to reflect the estimated net market value of these assets. A charge of C$ 370 million was made against the investment income for 1999.

Loans of securities are effected on behalf of the Account by agents who guarantee the loans and obtain collateral of equal or greater value from their approved counter-parties in these transactions. At year-end, there were no US Government securities being used in securities lending operations, whereas for 1998 there were US$ 2,350 million (par values) of US Treasury Notes and US$ 425 million of US Treasury Bills being used in securities lending operations with financial institutions. Subsequent to year-end, the Account has resumed securities lending operations.

5. Assets denominated in other foreign currencies

	Cash and Short-term Deposits			
	1999		1998	
	US	C	US	C
	(in millions of dollars)			
Euro	24	35		
German marks			252	386
French francs			1	2
Japanese yen			1	1
Accrued interest				1
	24	35	254	390

	Marketable Securities			
	1999		1998	
	US	C	US	C
	(in millions of dollars)			
Euro	5,259	7,590		
German marks			2,747	4,211
French francs			715	1,097
Japanese yen	493	711	246	377
Amortized cost at year-end	5,752	8,301	3,708	5,685
Estimated market value at year-end	5,564	8,030	3,864	5,925

Estimated market values are based on quoted market prices.

At year-end, the value of securities was written down by US$ 188 million (C$ 271 million) from their amortized cost, to reflect the estimated net market value of these assets. A charge of C$ 271 million was made against the investment income for 1999.

6. Special Drawing Rights (SDRs)

	1999		1998	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year	526	759	1,384	2,123
Accrued interest	3	5	7	10
	529	764	1,391	2,133

7. Gold and gold loans

During the year, the Account sold 681,289 fine ounces of gold (600,000 fine ounces in 1998).

	1999		1998	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year				
Gold loans	82	117	117	180
Gold	5	8	5	8
Accrued interest on gold loans	1	2	2	3
	88	127	124	191

The year-end carrying values and market values (based on London fixings) of gold and gold loans, excluding accrued interest, are:

		1999		1998	
		Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Carrying value	—US	47.98	87	49.24	122
	—Canadian	69.25	125	75.50	188
Market value	—US	290.25	524	287.45	715
	—Canadian	418.92	756	440.75	1,096

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999—*Concluded*

8. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. During the year, these were limited to C$ 35 billion by Order in Council dated February 21, 1997 (revised by Order in Council to C$ 40 billion effective December 30, 1999). At year-end, advances from (deposits with) the CRF consisted of:

	1999	1998
	(in millions of Canadian dollars)	
US dollars	41,686	45,951
Canadian dollars	(19,598)	(24,340)
German marks		3,676
French francs		1,096
Euro	7,473	
Japanese yen	708	
Special Drawing Rights	(1,207)	83
	29,062	26,466

The proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

Canadian dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

9. Commitments

(a) Currency swaps

The Account enters into short-term currency swap arrangements with the Bank of Canada. The objective of these swaps is to assist the Bank in its cash management operations. As part of these agreements, the Account sells US government securities denominated in US dollars for Canadian dollars, with simultaneous agreements to repurchase these securities from the Bank on future dates at the same exchange rates in effect at the time the swaps were entered into. The maximum term of the swaps is equivalent to the term of the underlying securities; however, they are generally reversed earlier based on operational requirements of the Bank.

These swaps result in receipts of Canadian dollars by the Account, which are remitted to the Consolidated Revenue Fund. These transactions are reversed when the swaps are unwound.

At year-end, the Account had commitments to repurchase US dollars securities under swap arrangements with the Bank of Canada of US$ 3,534 million (US$ 2,941 million in 1998). The Canadian dollar equivalent at the year-end exchange rate was $ 5,101 million ($ 4,509 million in 1998).

(b) Currency hedges and other uncompleted transactions

At year-end, there were no commitments for forward sales and purchases of various currencies, whereas in 1998 there were commitments for net forward sales of 832 million of German marks and 35 billion of Japanese yen against total net forward purchases of US$ 774 million.

(c) Gold options and forward contracts

The Minister of Finance has authorized the sale of call options, as well as forward sales, on part of the Account's gold holdings.

Under gold options, the Account receives a premium against commitments to sell gold at predetermined prices. No gold is sold unless the holders of the options exercise their rights by the expiry dates. At year-end, the Account had outstanding commitments to sell 50,000 fine ounces of gold under call option contracts (200,000 fine ounces in 1998) with a potential total value, if the options were exercised, of US$ 14 million (US$ 63 million in 1998). These options mature by the end of the 1st quarter in 2000.

Under forward contracts, the Account is committed to sell gold at predetermined prices on future dates. At year-end, the Account had outstanding commitments to sell 622,000 fine ounces of gold (270,000 fine ounces in 1998) for a total value of US$ 164 million (US$ 82 million in 1998). The dates of these contracts extend until August 31, 2000.

10. Uncertainty due to the Year 2000 issue

The Year-2000 computer issue arose chiefly because many date-sensitive automated systems have not been designed to recognize correctly the year 2000. This represented a significant challenge for all organizations. If not addressed properly, the Year-2000 issue could have an impact on operations and financial reporting, ranging from minor errors to the failures of critical systems. Although the change in date has occurred, it is not possible to conclude that all aspects of the Year-2000 issue that may affect the Account, including those related to customers, suppliers, or other third parties, have been fully resolved.

SECTION 9

1999-2000

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

	Page
Enterprise Crown corporations and other government business enterprises	9.4
Summary financial statements of enterprise Crown corporations and other government business enterprises	9.10
Borrowings by agent enterprise Crown corporations	9.16
Borrowings by enterprise Crown corporations and other government business enterprises	9.17
Maturity and currency of borrowings by enterprise Crown corporations and other government business enterprises	9.17
Contingent liabilities of enterprise Crown corporations and other government business enterprises	9.18
Financial assistance under budgetary appropriations to enterprise Crown corporations and other government business enterprises	9.19
Joint and mixed enterprises	9.20
National governments including developing countries	9.21
International organizations	9.27
Provincial and territorial governments	9.33
Other loans, investments and advances	9.37
Allowance for valuation	9.46

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenues, while net losses are charged to expenditures of the Department of Finance.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to return on investments; details are provided in Section 3 of this volume and in Section 12 of Volume II (Part II).

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category. Chart 9A presents the total loans, investments and advances by category for the current fiscal year, while Chart 9B compares the total loans, investments and advances for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

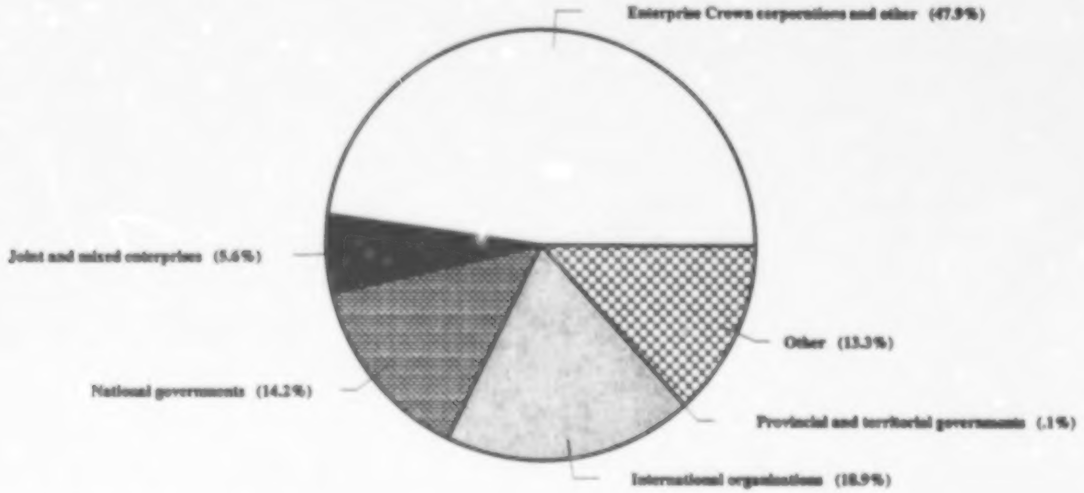
TABLE 9.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Enterprise Crown corporations and other government business enterprises, Table 9.2	11,052,335,311	554,430,596	1,044,406,712	10,562,359,195
Joint and mixed enterprises, Table 9.11	1,239,917,574			1,239,917,574
National governments including developing countries, Table 9.12	3,336,055,706	200,657,540	398,326,167	3,138,387,079
International organizations, Table 9.13	4,219,398,976	450,871,697	492,414,114	4,177,856,559
Provincial and territorial governments, Table 9.14	47,939,193	479,128,519	525,917,685	1,150,027
Other loans, investments and advances, Table 9.15	3,052,362,912	1,528,398,004	1,638,653,262	2,942,107,654
	22,948,009,672	3,213,486,356	4,099,717,940	22,061,778,088
Less: allowance for valuation	9,412,000,000	1,164,000,000	18,000,000	8,266,000,000
Total	13,536,009,672	4,377,486,356	4,117,717,940	13,795,778,088

CHART 9A

LOANS, INVESTMENTS AND ADVANCES BY CATEGORY AS AT MARCH 31, 2000[1]



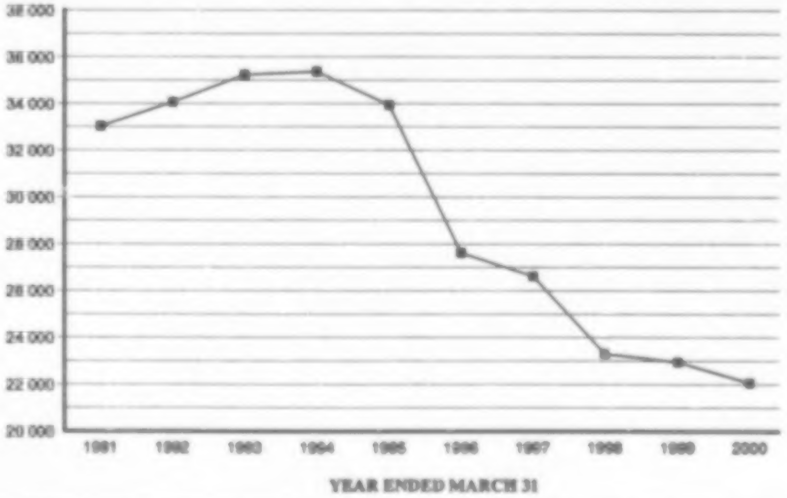
---

[1] Before the allowance for valuation

CHART 9B

LOANS, INVESTMENTS AND ADVANCES[1]

(in millions of dollars)



---

[1] Before the allowance for valuation

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

Enterprise Crown corporations are a type of government business enterprises that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded for the reporting entity.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; or,

(iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Business Development Bank of Canada—				
Common shares	303,400,000			303,400,000
Preferred shares	150,000,000	80,000,000		230,000,000
Contributed capital		28,000,000		28,000,000
	453,400,000	*108,000,000*		*561,400,000*
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	4,058,662,098		114,544,940	3,944,117,158
Real estate	91,156,416		3,394,662	87,761,754
Joint projects	1,237,609,443		48,909,279	1,188,700,164
Urban renewal scheme	26,779		26,779	
Student housing projects	275,147,626		9,451,981	265,695,645
Sewage treatment projects	595,931,450		42,751,953	553,179,497
Assisted home ownership	39,732,158		3,323,654	36,408,504
	6,323,265,970		*222,403,248*	*6,100,862,722*
Export Development Corporation	983,200,000			983,200,000
Farm Credit Corporation—				
Contributed capital	1,168,333,000			1,168,333,000
Notes	1,040,664,299	275,000,000	511,127,585	804,536,714
Farm syndicates loan fund	134,065		67,033	67,032
	2,209,131,364	*275,000,000*	*511,194,618*	*1,972,936,746*
Other—				
Bank of Canada	5,920,000			5,920,000
Canada Development Investment Corporation	395,658,315			395,658,315
Canada Hibernia Holding Corporation—				
Contributed surplus	430,975,050		81,000,000	349,975,050
Canada Lands Company Limited	40,246,164	11,027,596	14,577,398	36,696,362
Canada Ports Corporation—				
Loans	192,636		192,636	
Interport Loan Fund	43,682,462		43,682,462	
Contributed capital	90,000,000			90,000,000
	133,875,098		*43,875,098*	*90,000,000*
Canada Post Corporation				
Canadian Dairy Commission	22,786,000	147,741,000	144,817,000	25,710,000
Cape Breton Development Corporation	12,338,000	12,662,000	25,000,000	
Montreal Port Authority	1,539,350		1,539,350	
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans				
	40,000,000			*40,000,000*
	1,083,337,977	*171,430,596*	*310,808,846*	*943,959,727*
Total	11,052,335,311	554,430,596	1,044,406,712	10,562,359,195

Business Development Bank of Canada

The Corporation was established by the *Business Development Bank of Canada Act*, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid dividends of $6 million to the Government.

Common shares

This account records the Government's investment in the common shares of the Corporation.

Preferred shares

During the year, the Government purchased $80 million of preferred shares of the Corporation pursuant to section 23 of the *Business Development Bank of Canada Act*, bringing total preferred shares purchased to date to $230 million.

Contributed capital

During the year, the Cultural Industries Development Fund was transferred from the Department of Canadian Heritage.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, to improve existing houses, and to improve housing and living conditions for Canadians.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation paid interest of $562 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized in the *Canada Mortgage and Housing Corporation Act*.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.25 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2000 and September 30, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 8.43 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on December 31, 2037.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2000 and December 31, 2039.

Urban renewal scheme

Advances made to a province or municipality, to assist in the implementation of an urban renewal scheme, beared interest at a rate of 7.19 percent per annum, and were repaid in 1999, with instalments between June 30, 1999 and December 31, 1999.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2000 and September 30, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2000 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.75 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2000 and December 31, 2008.

Export Development Corporation

The Corporation was established by the *Export Development Act*, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation, as authorized by subsection 11(1) of the *Export Development Act*, shall not exceed, at any time, $1,500,000,000.

Farm Credit Corporation

The Corporation was established by the *Farm Credit Corporation Act*, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by subsection 11(1) of the *Farm Credit Corporation Act*.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to section 12 of the *Act*, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twelve times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 10 to 19 years, bearing interest at rates from 7.95 percent to 9.91 percent per annum, with final instalments between September 1, 2001 and December 1, 2009, $386,536,714; and,

(b) repayable over 2 to 9 years, bearing interest at rates from 6.76 percent to 9.71 percent per annum, with final instalments between May 1, 2000 and April 4, 2003, $418,000,000.

During the year, the Corporation paid interest of $87 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to section 8 of the *Farm Syndicates Credit Act*, to enable the Corporation to make loans. Subsection 3(1) of the *Act* allowed the Corporation to make loans to a farm syndicate for:

(a) the purchase of farm machinery;

(b) the purchase, erection or improvement of buildings; or,

(c) the purchase or improvement of land on which buildings were or were to be erected for use primarily by the syndicate or its members, in their farming operations.

The *Farm Syndicates Credit Act* was repealed in 1993-94. This account will remain open for repayments.

The remaining loan bears interest at the rate of 9.555 percent per annum, and is repayable over 10 to 19 years, with final instalment on February 26, 2001.

Bank of Canada

The Bank of Canada was established by the *Bank of Canada Act*, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by section 17 of the *Bank of Canada Act*. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $1,766.1 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and, .

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part II of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Canada Hibernia Holding Corporation—Contributed surplus

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*. It is a wholly-owned subsidiary of the Canada Development Investment Corporation.

In accordance with the *Hibernia Development Project Act*, the Government, through the Canada Hibernia Holding Corporation, acquired at no cost an 8.5 percent interest in the Hibernia Development Project. The sole purpose of the Canada Hibernia Holding Corporation is to hold, manage, fund and ultimately dispose of the 8.5 percent interest in the Project. The Government appropriated the funds necessary for the Corporation to honour its obligations to fund the Project and has treated this assistance as contributed surplus. Production from Hibernia commenced in late 1997 and, during 1998, the Corporation achieved sufficient cash flow to fund its operations and fulfill its continuing obligations without further Government appropriations.

During the year, the Corporation repaid contributed surplus of $81 million to the Government.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is not an agent of Her Majesty, reports through the Minister of Public Works and Government Services and is listed in Part I of Schedule III of the *Financial Administration Act*.

The Corporation conducts its business through Canada Lands Company (CLC) Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value. During the year, new notes have been issued for an amount of $4 million. An amount of $13.6 million was repaid during the year and an amount of $7 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

During the year, CLC paid dividends of $27 million to the Government.

Canada Ports Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Loans

Under the authority of the *Canada Ports Corporation Act*, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation.

During the year, the remaining loan was repaid in full and the account was closed.

The Corporation paid interest of $11,794 and dividends of $121,523 to the Government in 1999-2000.

Interport Loan Fund

This Fund was established to provide financing for financially viable capital projects of the Corporation and of the seven local port corporations.

The aggregate amount of loans authorized to be outstanding, at any time, is not to exceed $50,000,000.

During the year, the loans were repaid in full and the account was closed.

The Corporation remitted $14 million in surplus funds and transferred $1.4 million of profit to the Government in 1999-2000.

Contributed capital

Under the authority of the *Canada Ports Corporation Act*, an equity injection of $90 million was made in Canada Ports Corporation, in 1998-99, to increase its contributed capital for the acquisition of shares in Ridley Terminals Inc., a wholly-owned subsidiary of the Corporation for the purpose of debt restructuring.

The Government's contribution to the capital of the Corporation was authorized under Transport Vote L29c, *Appropriation Act No. 5, 1998-99*.

Canada Post Corporation

The Corporation was established by the *Canada Post Corporation Act*, to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

A loan may be made to the Corporation pursuant to section 29 of the *Canada Post Corporation Act*. There are presently no loans outstanding to Canada Post Corporation pursuant to section 29 of the *Canada Post Corporation Act*. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

During the year, the Corporation paid dividends of $12.6 million to the Government.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and Agri-Food, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 4.4249 percent to 5.3315 percent per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $1.6 million to the Government.

Cape-Breton Development Corporation

The Corporation was established by the *Cape Breton Development Corporation Act*, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Natural Resources, and is listed in Part I of Schedule III of the *Financial Administration Act*.

On June 29, 2000, the *Cape Breton Development Corporation Divestiture Authorization and Dissolution Act*, which provides for the sale of assets, winding up of the affairs of the Corporation and its eventual dissolution, received Royal Assent. The Corporation has initiated the divestiture process announced by the Government. In the meantime, the Corporation is carrying out restructuring activities for which the Government is providing funding support by means of appropriations. As a result, the Corporation is economically dependent on the Government.

Advances made for the purpose of providing working capital for the coal division of the Corporation were repaid in full in 1999-2000. The total amount authorized to be outstanding at any time is $50,000,000 and the authority remains available to the Corporation for future use. The working capital advances bear interest at the rate in effect as determined by the Minister of Finance.

During the year, the Corporation paid interest of $1.1 million to the Government.

Montreal Port Authority

As of March 1, 1999, the Montreal Port Authority was established by the *Canada Marine Act* to take over the management of the Port of Montreal. The Corporation is a non-share capital corporation, with a majority of directors nominated in consultation with port users as well as representatives appointed by the federal, provincial and municipal governments.

The new Corporation, which is not a Crown corporation within the meaning of the *Financial Administration Act*, is nonetheless considered a government business enterprise and is therefore part of the reporting entity of the Government. The Corporation reports through the Minister of Transport and is an agent of the Crown for its port activities.

On March 1, 1999, the Port authority assumed the loan previously borne by the Montreal Port Corporation to finance capital expenditures related to the Port of Montreal. The remaining loan was repaid in full and the account was closed.

During the year, the Corporation paid interest of $64,052 to the Government.

Royal Canadian Mint

The Corporation was established by the *Royal Canadian Mint Act*, to:

(a) produce and arrange for the production and supply of coins of the currency of Canada;

(b) produce coins of the currency of other countries;

(c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and Government Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Capital stock

Subsection 3.1(1) of the *Royal Canadian Mint Act* states that the authorized capital of the Mint is $40,000,000, divided into four thousand shares of ten thousand dollars each. All authorized capital is issued.

Loans

Subsection 17(1) of the *Act* states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000.

Subsection 17(3) of the *Act* states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

There are presently no loans outstanding to Royal Canadian Mint pursuant to subsection 17(1) of the *Royal Canadian Mint Act*.

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties, and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the corporation. Adjustments include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations financial information on unconsolidated wholly-owned subsidiaries and other government business enterprises. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 2000 is presented in Table 9.6.

A summary of borrowing transactions by non-agent enterprise Crown corporations and other government business enterprises is presented in Table 9.7. The maturity and currency of enterprise Crown corporations' and other government business enterprises borrowings are presented in Table 9.8. Contingent liabilities of enterprise Crown corporations and other government business enterprises are presented in Table 9.9.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2000 is provided in Table 9.10. Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AS AT MARCH 31, 2000						
Assets						
Financial						
Outside parties	1,495,841	2,494,338	49,384,157	7,607,766	29,516	61,011,618
Government and Crown corporations	1,014,424	31,590,252	6,107,290	506	25,545	38,738,017
Total financial assets	2,510,265	34,084,590	55,491,447	7,608,272	55,061	99,749,635
Physical assets and deferred charges	3,426,778	1,221,754	655,325	903,058	65,732	6,272,647
Total assets	5,937,043	35,306,344	56,146,772	8,511,330	120,793	106,022,282
Liabilities						
Outside parties						
Borrowings	632,236		37,495,004	7,097,165	4,586	45,228,991
Bank of Canada notes in circulation and amounts owing to depositors		25,513,873				25,513,873
Other liabilities	2,136,557	9,595,659	4,848,322	1,357,704	437,404	18,375,646
Government and Crown corporations	296,494	166,812	9,756,595	28,103	150,446	10,398,450
Total liabilities	3,065,287	35,276,344	52,099,921	8,482,972	592,436	99,516,960
Equity of Canada	2,871,756	30,000	4,046,851	28,358	(471,643)	6,505,322
Total liabilities and equity	5,937,043	35,306,344	56,146,772	8,511,330	120,793	106,022,282
Contingent liabilities	4,639		1,941,448			1,946,087
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2000						
Revenues						
Outside parties	6,371,016		4,735,021	4,188,427	183,523	15,477,987
Government and Crown corporations						
Financial assistance				12,548	78,000	90,548
Other	358,132	1,766,092	291,052			2,415,276
Total revenues	6,729,148	1,766,092	5,026,073	4,200,975	261,523	17,983,811
Expenses						
Outside parties	6,228,587		3,578,084	4,192,505	301,174	14,300,350
Government and Crown corporations	293,634		699,694	3,701	31,425	1,028,454
Total expenses	6,522,221		4,277,778	4,196,206	332,599	15,328,804
Net income/loss(-) for the year	206,927	1,766,092	748,295	4,769	(71,076)	2,655,007
Equity of Canada, beginning of the year	2,862,544	30,000	3,238,454	23,167	(366,904)	5,787,261
Adjustments	(18,200)		(35,787)	(4,578)	(33,663)	(92,228)
Equity transactions with the Government—						
Dividends	(13,659)	(1,766,092)	(11,889)			(1,791,640)
Capital	(165,856)		107,778	5,000		(53,078)
Equity of Canada, end of the year	2,871,756	30,000	4,046,851	28,358	(471,643)	6,505,322

Notes to Table 9.4 are an integral part of this table.

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS AND LIABILITIES AS AT MARCH 31, 2000

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations and other government business enterprises[1]	Outside parties	Government and Crown corporations	Physical assets and deferred charges	Total assets
Competitive, self-sustaining				
Canada Development Investment Corporation	22,833	82,000		104,833
Canada Hibernia Holding Corporation	34,898	932	429,372	465,202
Canada Lands Company Limited	170,246		230,432	400,678
Canada Ports Corporation[2]	7,881	75,171	61,866	144,918
Canada Post Corporation	720,762	726,227	1,647,466	3,094,455
Halifax Port Authority[3]	4,686	1,483	82,307	88,476
Montreal Port Authority[3]	21,532	70,409	171,659	263,600
Petro-Canada Limited	351,000	3,000		354,000
Prince Rupert Port Authority[3]	2,666	8,485	95,154	106,305
Prince Rupert Port Corporation[3]				
Quebec Port Authority[3]	31,843	226	44,868	76,937
Port of Quebec Corporation[3]				
Royal Canadian Mint	53,554	11,151	127,210	191,915
Saint John Port Authority[3]	1,609	15,504	57,273	74,386
Saint John Port Corporation[3]				
St John's Port Authority[3]	578	6,036	13,070	19,684
St John's Port Corporation[3]				
Vancouver Port Authority[3]	52,154	5,012	402,619	459,785
Other Canada Port Authorities[3][4]	19,599	8,788	63,482	91,869
Total—Competitive, self-sustaining	*1,495,841*	*1,014,424*	*3,426,778*	*5,937,043*
Bank of Canada	*2,494,338*	*31,590,252*	*1,221,754*	*35,306,344*
Lending and Insurance				
Business Development Bank of Canada	5,296,465	44,323	303,371	5,644,159
Canada Deposit Insurance Corporation	316,970	331,868	630	649,468
Canada Mortgage and Housing Corporation	16,932,401	143,307	56,639	17,132,347
Insurance Programs	1,462,583	4,976,957	186,234	6,625,774
Mortgage Backed Securities Guarantee Fund	35,707	71,576		107,283
Export Development Corporation	18,903,666	482,934	30,434	19,417,034
Farm Credit Corporation	6,436,365	56,325	78,017	6,570,707
Total—Lending and insurance	*49,384,157*	*6,107,290*	*655,325*	*56,146,772*
Marketing				
Canadian Commercial Corporation	355,914	506		356,420
Canadian Dairy Commission Marketing operations	18,528		56,981	75,509
Canadian Wheat Board, The	7,227,258		829,904	8,057,162
Freshwater Fish Marketing Corporation	6,066		16,173	22,239
Total—Marketing	*7,607,766*	*506*	*903,058*	*8,511,330*
Other				
Atlantic Pilotage Authority	2,605	2,045	1,005	5,655
Cape Breton Development Corporation	7,519	22,000	60,689	90,208
Federal Bridge Corporation Limited, The[5]				
Great Lakes Pilotage Authority, Ltd	8,410		157	8,567
Laurentian Pilotage Authority	4,708		3,218	7,926
Pacific Pilotage Authority	6,274	1,500	663	8,437
Seaway International Bridge Corporation Ltd, The[6]				
Total—Other	*29,516*	*25,545*	*65,732*	*120,793*
Total	61,011,618	38,738,017	6,272,647	106,022,282

---

(1) All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority, Ltd. Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government. Therefore, it is now considered external to the Government reporting entity.

(2) The *Canada Marine Act* that received Royal Assent on June 11, 1998 provides for the dissolution of Canada Ports Corporation on a date to be fixed by order of the Governor in Council. Ridley Terminal Inc., a subsidiary of Canada Ports Corporation, will become a parent Crown corporation upon dissolution which is planned to take place in 2000-2001.

(3) The *Canada Marine Act* also provides for the creation of Canada Port Authorities (CPAs) that are non-share capital corporations, with a majority of directors nominated in consultation with port users as well as representatives appointed by the federal, provincial and municipal governments. The new corporations, which are not Crown corporations but considered government business enterprises, are agent of the Crown for their port activities. The Port Authorities of Halifax, Montreal and Vancouver commenced operations during 1998-1999. On May 1, 1999, the Port Authorities of Prince Rupert, Quebec, Saint John and St. John's

Liabilities					
Outside parties					
Borrowings	Other	Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
	8,265	2,000	10,265	94,568	104,833
	40,435	26,988	67,423	397,779	465,202
	94,836	93,612	188,448	212,230	400,678
68,715	11,281	38,133	118,129	26,789	144,918
150,455	1,851,750	36,315	2,038,520	1,055,935	3,094,455
7,600	3,134	193	10,927	77,549	88,476
	21,909	1,836	23,745	239,855	263,600
338,000	12,050		350,050	3,950	354,000
	1,036		1,036	105,269	106,305
4,873	3,501	43,858	52,232	24,705	76,937
34,507	50,308	8,000	92,815	99,100	191,915
	5,328	118	5,446	68,940	74,386
	586	87	673	19,011	19,684
	28,855	45,262	74,117	385,668	459,785
28,086	3,283	92	31,461	60,408	91,869
632,236	*2,136,557*	*296,494*	*3,065,287*	*2,871,756*	*5,937,043*
	35,109,532	*166,812*	*35,276,344*	*30,000*	*35,306,344*
4,723,442	121,079	15,812	4,860,333	783,826	5,644,159
	465,107	778	465,885	183,583	649,468
10,800,915	93,176	6,203,852	17,097,943	34,404	17,132,347
	3,398,666	2,702,001	6,100,667	525,107	6,625,774
	46,331	2,799	49,130	58,153	107,283
16,887,805	688,094	6,574	17,582,473	1,834,561	19,417,034
5,082,842	35,869	824,779	5,943,490	627,217	6,570,707
37,495,004	*4,848,322*	*9,756,595*	*52,099,921*	*4,046,851*	*56,146,772*
	327,488	574	328,062	28,358	356,420
437	49,296	25,776	75,509		75,509
7,085,808	969,601	1,753	8,057,162		8,057,162
10,920	11,319		22,239		22,239
7,097,165	*1,357,704*	*28,103*	*8,482,972*	*28,358*	*8,511,330*
	1,624		1,624	4,031	5,655
	423,685	150,446	574,131	(483,923)	90,208
	2,533		2,533	6,034	8,567
4,586	5,433		10,019	(2,093)	7,926
	4,129		4,129	4,308	8,437
4,586	*437,404*	*150,446*	*592,436*	*(471,643)*	*120,793*
45,228,991	43,889,519	10,398,450	99,516,960	6,505,322	106,022,282

commenced operations, and the former enterprise Crown corporations Prince Rupert Port Corporation, Port of Quebec Corporation, Saint John Port Corporation and St. John's Port Corporation were dissolved. The Port Authorities of Belledune, Fraser River, Nanaimo, North Fraser, Port Alberni, Saguenay, Sept-Iles, Thunder Bay, Toronto, Trois-Rivieres and Windsor commenced operations during 1999-2000.

(4) Consists of the combined figures of the Canada Port Authorities of North Fraser, Sept-Iles, Thunder Bay and Windsor. The figures of the remaining port authorities which commenced operations during 1999-2000 (refer to Note 3) were not available at time of publication.

(5) The financial statements of The Federal Bridge Corporation Limited are consolidated to include the figures of its wholly-owned subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation Ltd. Therefore, starting this year, The Federal Bridge Corporation Limited has been moved to Section 4 - Consolidated Accounts.

(6) The figures of The Seaway International Bridge Corporation are consolidated with The Federal Bridge Corporation Limited (refer to Note 5).

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations and other government business enterprises	Outside parties	Financial assistance [1]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	961			961
Canada Hibernia Holding Corporation	126,336			126,336
Canada Lands Company Limited	142,164		3,707	145,871
Canada Ports Corporation	42,049		2,447	44,496
Canada Post Corporation	5,416,637		247,536	5,664,173
Halifax Port Authority	15,971		66	16,037
Montreal Port Authority	55,847		11,091	66,938
Petro-Canada Limited	28,000			28,000
Prince Rupert Port Authority	6,690		387	7,077
Prince Rupert Port Corporation	394		32	426
Quebec Port Authority	12,342		652	12,994
Port of Quebec Corporation	1,194		57	1,251
Royal Canadian Mint	414,958		90,215	505,173
Saint John Port Authority	9,822		736	10,558
Saint John Port Corporation	174		62	236
St John's Port Authority	2,817		456	3,273
St John's Port Corporation	488		65	553
Vancouver Port Authority	80,191		459	80,650
Other Canada Port Authorities	13,981		164	14,145
Total—Competitive, self-sustaining	*6,371,016*		*358,132*	*6,729,148*
Bank of Canada			*1,766,092*	*1,766,092*
Lending and insurance				
Business Development Bank of Canada	587,063		95	587,158
Canada Deposit Insurance Corporation	165,517		3,690	169,207
Canada Mortgage and Housing Corporation	1,183,350		64,841	1,248,191
Insurance Programs	700,517		178,246	878,763
Mortgage Backed Securities Guarantee Fund	15,780		4,246	20,026
Export Development Corporation	1,606,513		37,268	1,643,781
Farm Credit Corporation	476,281		2,666	478,947
Total—Lending and insurance	*4,735,021*		*291,052*	*5,026,073*
Marketing				
Canadian Commercial Corporation	902,993	12,548		915,541
Canadian Dairy Commission Marketing operations	200,330			200,330
Canadian Wheat Board, The	3,030,248			3,030,248
Freshwater Fish Marketing Corporation	54,856			54,856
Total—Marketing	*4,188,427*	*12,548*		*4,200,975*
Other				
Atlantic Pilotage Authority	11,083			11,083
Cape Breton Development Corporation	76,142	78,000		154,142
Federal Bridge Corporation Limited, The				
Great Lakes Pilotage Authority, Ltd	14,535			14,535
Laurentian Pilotage Authority	41,754			41,754
Pacific Pilotage Authority	40,009			40,009
Seaway International Bridge Corporation Ltd, The				
Total—Other	*183,523*	*78,000*		*261,523*
Total	15,477,987	90,548	2,415,276	17,983,811

Notes to Table 9.4 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with Government		
Outside parties	Government and Crown corporations	Total	Income/or loss(-)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
1,863		1,863	(902)	95,470				94,568
61,346	14,736	76,082	50,254	428,525			(81,000)	397,779
123,686	7,058	130,744	15,127	209,677	14,103		(26,677)	212,230
34,674		34,674	9,822	120,048	(2,273)	(1,040)	(99,768)	26,789
5,327,980	260,826	5,588,806	75,367	993,168		(12,600)		1,055,935
11,958	397	12,355	3,682	73,867				77,549
60,975	2,619	63,594	3,344	248,242	(11,731)			239,855
29,000		29,000	(1,000)	4,950				3,950
5,570		5,570	1,507				103,762	105,269
484		484	(58)	103,820			(103,762)	
9,745	362	10,107	2,887		(34,838)		56,656	24,705
1,248		1,248	3	56,653			(56,656)	
481,037	325	481,362	23,811	75,289				99,100
8,729	215	8,944	1,614				67,326	68,940
1,750	(50)	1,700	(1,464)	68,792		(2)	(67,326)	
2,484	200	2,684	589			(17)	18,439	19,011
196	14	210	343	18,096			(18,439)	
54,357	6,572	60,929	19,721	365,947				385,668
11,505	360	11,865	2,280		16,539		41,589	60,408
6,228,587	*293,634*	*6,522,221*	*206,927*	*2,862,544*	*(18,200)*	*(13,659)*	*(165,856)*	*2,871,756*
			1,766,092	*30,000*		*(1,766,092)*		*30,000*
483,734	2,319	486,053	101,105	583,833	(1)	(8,889)	107,778	783,826
11,285	1,254	12,539	156,668	26,915				183,583
857,808	397,646	1,255,454	(7,263)	41,667				34,404
318,818	230,561	549,379	329,384	231,180	(35,457)			525,107
1,590	7,159	8,749	11,277	47,205	(329)			58,153
1,550,532	(25,504)	1,525,028	118,753	1,715,808				1,834,561
354,317	86,259	440,576	38,371	591,846		(3,000)		627,217
3,578,084	*699,694*	*4,277,778*	*748,295*	*3,238,454*	*(35,787)*	*(11,889)*	*107,778*	*4,046,851*
911,650	3,700	915,350	191	23,167			5,000	28,358
195,751	1	195,752	4,578		(4,578)			
3,030,248		3,030,248						
54,856		54,856						
4,192,505	*3,701*	*4,196,206*	*4,769*	*23,167*	*(4,578)*		*5,000*	*28,358*
10,138		10,138	945	3,086				4,031
194,670	31,425	226,095	(71,953)	(411,970)				(483,923)
				33,495	(33,495)			
15,157		15,157	(622)	6,655	1			6,034
41,569		41,569	185	(2,278)				(2,093)
39,640		39,640	369	3,939				4,308
				169	(169)			
301,174	*31,425*	*332,599*	*(71,076)*	*(366,904)*	*(33,663)*			*(471,643)*
14,300,350	1,028,454	15,328,804	2,655,007	5,787,261	(92,228)	(1,791,640)	(53,078)	6,505,322

Borrowings by Agent Enterprise Crown Corporations

Table 9.6 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the *Public Accounts of Canada*". The borrowings are from other than the Government. In accordance with section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 2000, an allowance for borrowings expected to be repaid by the Government on behalf of agent enterprise Crown corporations was established at $625 million.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included in this table because such borrowings are not on behalf of Her Majesty. Table 9.7 provides information on borrowings of such corporations.

TABLE 9.6

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/1999	Borrowings and other credits	Repayments and other charges	Balance March 31/2000
Business Development Bank of Canada	4,223,355	11,953,090	11,453,003	4,723,442
Canada Mortgage and Housing Corporation	10,632,785	7,740,494	7,572,364	10,800,915
Canada Ports Corporation	78,692		9,977	68,715
Canada Post Corporation	166,477	154	16,176	150,455
Canadian Dairy Commission (Marketing)	964	9,995	10,522	437
Canadian Wheat Board, The[1]	6,785,535		6,243,401	542,134
Export Development Corporation	12,967,328	44,186,726	40,266,249	16,887,805
Farm Credit Corporation	4,316,692	5,336,900	4,570,750	5,082,842
Freshwater Fish Marketing Corporation	5,830	10,920	5,830	10,920
Petro-Canada Limited	470,887	9,000	141,887	338,000
Port of Quebec Corporation	18,463		18,463	
Royal Canadian Mint	31,000	3,507		34,507
Seaway International Bridge Corporation, Ltd., The	8		8	
Total	39,698,016	69,250,786	70,308,630	38,640,172
Borrowings expected to be repaid by agent enterprise Crown corporations	(36,498,016)	69,250,786	72,883,630	(38,015,172)
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	3,200,000		2,575,000	625,000

Notes to Table 9.4 are an integral part of this table.

[1] On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*. Borrowings prior to this date are included here. Borrowings subsequent to this date are reported in Table 9.7.

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations and other government business enterprises. Borrowings of non-agent Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times, be guaranteed by the Government. As at March 31, 2000, an allowance for such guaranteed borrowings expected to be repaid by the Government was established at $2,590 million.

TABLE 9.7

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/1999	Borrowings and other credits	Repayments and other charges	Balance March 31/2000
Borrowings by agent enterprise Crown corporations	39,698,016	69,250,786	70,308,630	38,640,172
Borrowings by non-agent enterprise Crown corporations and other government business enterprises —				
Canadian Wheat Board, The[1]		85,662,719	79,119,045	6,543,674
Laurentian Pilotage Authority	4,500	1,021	935	4,586
Halifax Port Authority[2]	8,000		400	7,600
Quebec Port Authority[2]		23,336	18,463	4,873
Other Canada Port Authorities[2]		58,825	30,739	28,086
Total	12,500	85,745,901	79,169,582	6,588,819
Borrowings expected to be repaid by other government business enterprises	12,500	83,155,901	79,169,582	3,998,819
Allowance for borrowings of other government business enterprises expected to be repaid by the Government and reported on the Statement of Assets and Liabilities		2,590,000		2,590,000
Borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises	39,710,516	154,996,687	149,478,212	45,228,991

Notes to Table 9.4 are an integral part of this table.

[1] See Note 1 of Table 9.6.

[2] The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2000.

TABLE 9.8

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2001	15,805,097	5,968,080	21,773,177
2002	4,155,625	365,838	4,521,463
2003	4,576,943	4,185	4,581,128
2004	3,745,904	7,697	3,753,601
2005	5,233,581	2,508	5,236,089
2006 to 2010	3,967,712	236,100	4,203,812
2011 to 2015	1,155,310	4,411	1,159,721
Total	38,640,172	6,588,819	45,228,991[1]

Notes to Table 9.4 are an integral part of this table.

[1] The borrowings are composed of $23,246,750 US, £ 993,192, ¥ 615,941, DM 93,960, NZ dollar 13,168, Euro 374,608, NOK 4,743, SEK 3,152 and $19,883,477 Cdn.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.9

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2000
Enterprise Crown corporations and other government business enterprises	
Canada Mortgage and Housing Corporation—Miscellaneous litigations	1,000
Canada Mortgage and Housing Corporation—Insurance programs	27,000
Canada Ports Corporation—Miscellaneous litigations	1,878
Export Development Corporation—Loan guarantees and loans with recourse	1,911,848
Farm Credit Corporation—Loan guarantees	1,600
Halifax Port Authority—Miscellaneous litigations	700
Montreal Port Authority—Miscellaneous litigations	188
Vancouver Port Authority—Claims for damages	1,300
Other Canada Port Authorities—Miscellaneous litigations	573
Total	1,946,087

Notes to Table 9.4 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2000

(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation(2)	37,944	37,944	
Canadian Commercial Corporation	17,548	12,548	5,000
Canadian Wheat Board, The(3)	20,008	20,008	
Cape Breton Development Corporation	78,000	78,000	
Export Development Corporation(4)	25,632	25,632	
Total	179,132	174,132	5,000

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

(2) Includes a payment of $15,734 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

(3) Payment for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.

(4) Consists of a payment of $25,632 from the Department of Foreign Affairs and International Trade as administration expenses.

Joint and Mixed Enterprises

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 9.11

JOINT AND MIXED ENTERPRISES

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Petro-Canada—Finance	1,225,167,174			1,225,167,174
Other—				
Lower Churchill Development Corporation Limited—Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—Industry—Western Economic Diversification				
Société du parc industriel et portuaire Québec-Sud—Industry—Economic Development Agency of Canada for the Regions of Quebec	400			400
	14,750,400			14,750,400
Total	1,239,917,574			1,239,917,574

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The *Petro-Canada Public Participation Act*, assented to February 1, 1991, provided for the sale of Government shares.

As of March 31, 2000, the Government's holding represents 49.4 million shares, approximately 18.17 percent ownership of Petro-Canada.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation may acquire, sell or exchange lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation must now propose a development alternative to the two levels of government with the amounts gathered from these land disposals.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

National Governments Including Developing Countries

Loans to national governments consist mainly of the loan to the government of the United Kingdom under the *United Kingdom Financial Agreement Act, 1946*, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Finance—				
Jamaica	12,902,778		888,889	12,013,889
Bank of Thailand	598,350,420	50,816,775	24,330,855	624,836,340
United Kingdom—				
United Kingdom Financial Agreement Act, 1946	73,236,960		36,245,516	36,991,444
Deferred principal	94,990,863			94,990,863
	168,227,823		*36,245,516*	*131,982,307*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by the Export Development Corporation)	1,031,281,618	147,716,779	288,399,301	890,599,096
Developing countries—Canadian International Development Agency—International development assistance	1,524,912,541	2,100,836	48,461,606	1,478,551,771
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	380,526	23,150		403,676
Total	3,336,055,706	200,657,540	398,326,167	3,138,387,079

Jamaica

A loan has been made to the Government of Jamaica, to provide economic assistance.

The loan agreement has been amended by the following Rescheduling Agreements:

(a) the Rescheduling Agreement dated October 18, 1985, provided for the deferment of the principal repayment in the amount of $5,000,000 due on August 9, 1985;

(b) the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1986 and August 9, 1987; and,

(c) the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1988 and August 9, 1989.

Bank of Thailand

Under authority of the *Bretton Woods and Related Agreements Act*, a loan has been made to the Bank of Thailand to a maximum of $500,000,000 US to provide financial assistance.

The loan has been issued in tranches and each tranche pays interest at the six-month LIBOR rate established by the British Bankers' Association less 0.100 percent. The interest is calculated every six-month period and the principal is repayable over four equal consecutive semi-annual instalments commencing on the seventh interest payment date.

As of March 31, 2000, the Bank of Thailand has borrowed $431,100,000 US translated into Canadian dollars at the closing rate of exchange ($1 US/ $1.4494 Cdn.).

United Kingdom

United Kingdom Financial Agreement Act, 1946

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 percent per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31,1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were authorized under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

During the year, loans totalling $41,015,331 were forgiven under the authority of Foreign Affairs and International Trade Vote 11a, *Appropriation Act No. 3, 1999-2000*.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The subtotal of budgetary loans includes total payments for concessional loans under both budgetary and non-budgetary authorities. Loans made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/1999	Payments or other charges [(1)]	Revaluation	Receipts or other credits [(2)]	Revaluation	March 31/2000
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:						
Argentina	3,979,086		380,163	4,359,249		
Brazil	397,012			395,573	1,439	
Jamaica	62,141		280	62,421		
Madagascar	17,339,143		473,692	10,222,756	520,912	7,069,167
Mexico	1,715,778			1,162,477	45,313	507,988
Peru	1,036,324		16,782	52,094	16,783	984,229
Russia and USSR	74,281,996	14,732,330	6,683,056	12,876,748	10,957,935	71,862,699
Sudan	1,896,046				69,811	1,826,235
Tanzania	39,917,101			19,075,436	2,343,182	18,498,483
	140,624,627	*14,732,330*	*7,553,973*	*48,206,754*	*13,955,375*	*100,748,801*
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Algeria	63,413,287	1,102,275		3,517,147	2,318,760	58,679,655
Argentina	57,328,391			6,908,695	2,104,308	48,315,388
Cameroun	6,583,754			1,862,684	209,225	4,511,845
China	89,069,578		310,347	5,052,219	3,550,640	80,777,066
Congo	1,242,610			406,264	185,385	650,961
Cuba	38,792,031	12,076,131	4,694,519	10,657,940	4,799,727	40,105,014
Ecuador	3,049,549	31,759		1,015,137	107,994	1,958,177
Gabon	21,631,595	972,279		1,031,618	794,087	20,778,169
Jamaica	4,094,325			215,010	149,083	3,730,232
Kazakhstan	4,900,515			2,539,550	157,585	2,203,380
Kenya	9,574,157			1,689,774	339,404	7,544,979
Lithuania	2,326,223			376,349	82,730	1,867,144
Morocco	104,483,781			18,165,134	5,809,256	80,509,391
Romania	275,522,699			35,704,234	9,826,754	229,991,711
Russia	7,123,605			1,395,516	233,621	5,494,468
Rwanda	2,369,945	448,566			1,188,022	1,630,489
Sudan	8,026,200				295,520	7,730,680
Venezuela	24,374,596	14,479,413		3,819,605	922,530	34,111,874
	723,906,841	*29,110,423*	*5,004,866*	*94,356,876*	*33,074,631*	*630,590,623*
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Algeria	1,782,080		2,881	18,092		1,766,869
Argentina	27,709,525			2,224,312		25,485,213
Brazil	6,196,691			754,153	20,039	5,422,499
	35,688,296		*2,881*	*2,996,557*	*20,039*	*32,674,581*
Insurance claims paid during the year:						
Cuba	22,337,041	8,083,811				30,420,852
Russia	15,579,022				351,084	15,227,938
	37,916,063	*8,083,811*			*351,084*	*45,648,790*
Total—Non-budgetary	938,135,827	51,926,564	12,561,720	145,560,187	47,401,129	809,662,795

		Payments and other charges		Receipts and other credits		
	April 1/1999	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2000
	$	$	$	$	$	$
BUDGETARY LOANS[3]						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Egypt	2,159,307			1,052,898	66,508	1,039,901
Madagascar	10,216,995			(1,457,845)	3,770,490	7,904,350
Poland	44,486,153			1,911,425	1,629,621	40,945,107
Tanzania	946,566			34,853		911,713
Zambia	7,521,760			262,413	14,535	7,244,812
	65,330,781			*1,803,744*	*5,481,154*	*58,045,883*
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	1,043,696	172,889	466,921	799,093	4,804	879,609
Mexico	18,146,621			1,930,520	679,681	15,536,420
Rwanda	6,075,600		8,158	2,037,073	47,959	3,998,726
Thailand	25,421,320			2,167,376	529,699	22,724,245
Zambia	1,401,575		622,221	1,578,306		445,490
	52,088,812	*172,889*	*1,097,300*	*8,512,368*	*1,262,143*	*43,584,490*
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	10,881,000			787,000		10,094,000
China	463,048,702	18,357,780	40,024	284,031	17,249,046	463,913,429
Congo	3,087,823		66,000		83,752	3,070,071
Indonesia	48,574,371				1,788,484	46,785,887
	525,591,896	*18,357,780*	*106,024*	*1,071,031*	*19,121,282*	*523,863,387*
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	19,482,868		2,838,419		2,329,524	19,991,763
China	210,426,284			4,759,651	7,685,497	197,981,136
Egypt	14,134,949			301,439	182,327	13,651,183
Gabon	14,978,018				551,483	14,426,535
India	77,064,347			76,769	2,836,524	74,151,054
Jamaica	10,907,984			268,064	399,546	10,240,374
Kenya	10,715,739			433,292	388,878	9,893,569
Morocco	152,342,803		967,628	4,646,829	4,672,607	143,990,995
Pakistan	10,521,719				387,404	10,134,315
Turkey	164,656,673				6,062,578	158,594,095
	685,231,384		*3,806,047*	*10,486,044*	*25,496,368*	*653,055,019*
Subtotal—Budgetary	1,328,242,873	18,530,669	5,009,371	21,873,187	51,360,947	1,278,548,779
Less: budgetary treatment	1,235,097,082	14,777,349	44,911,106	18,357,780	3,846,071	1,197,612,478
Total—Budgetary	93,145,791	33,308,018	49,920,477	40,230,967	55,207,018	80,936,301
Total	1,031,281,618	85,234,582	62,482,197	185,791,154	102,608,147	890,599,096
SUMMARY						
Total—Non-budgetary	938,135,827	51,926,564	12,561,720	145,560,187	47,401,129	809,662,795
Total—Budgetary	1,328,242,873	18,530,669	5,009,371	21,873,187	51,360,947	1,278,548,779
	2,266,378,700	70,457,233	17,571,091	167,433,374	98,762,076	2,088,211,574
Less: budgetary treatment	1,235,097,082	14,777,349	44,911,106	18,357,780	3,846,071	1,197,612,478
Total	1,031,281,618	85,234,582	62,482,197	185,791,154	102,608,147	890,599,096

---

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Concessional non-budgetary loans made prior to April 1, 1987 have been fully provided for in the allowance for valuation of assets and are included with budgetary loans in this table.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Any balances still outstanding at March 31, 1986 have been fully provided for in the allowance for valuation of assets. Loan payments after March 31, 1986 have been made under various budgetary authorities.

During the year, loans totalling $13,626,969 were forgiven under the authority of Foreign Affairs and International Trade Vote 21b, *Appropriation Act No. 4, 1999-2000.*

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The subtotal of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Payments made under budgetary authority to all countries are deducted as a lump sum amount under the caption "budgetary treatment".

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/1999	Payments and other charges	Receipts and other credits [1]	March 31/2000
	$	$	$	$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 20 year term, 5 year grace period, 5 percent interest per annum, with final repayments between September 2000 and March 2001:				
Turkey	1,363,946		1,125,323	238,623
(c) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	4,733,080		479,103	4,253,977
Chile	11			11
Cuba	9,547,012			9,547,012
Malaysia	3,043,754		893,441	2,150,313
Turkey	2,345,460		570,408	1,775,052
	19,669,317		*1,942,952*	*17,726,365*
(d) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	725,545		171,939	553,606
(e) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	261,654		50,000	211,654

	April 1/1999	Payments and other charges	Receipts and other credits (1)	March 31/2000
	$	$	$	$
(f) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	12,578,343		420,338	12,158,005
Argentina	345,332		18,667	326,665
Bolivia	975,087		42,395	932,692
Brazil	428,965		21,175	407,790
Chile	1,832,770		49,031	1,783,739
Colombia	512,996		26,308	486,688
Costa Rica	13,626,971		13,626,969	2
Dominican Republic	5,866,251		236,045	5,630,206
Ecuador	6,939,436		304,919	6,634,517
Guatemala	2,825,103		143,750	2,681,353
India	508,352,770		19,647,060	488,705,710
Indonesia	216,634,493			216,634,493
Malaysia	2,054,131		67,888	1,986,243
Malta	624,980		25,000	599,980
Mexico	51,271		2,771	48,500
Morocco	12,492,310		860,712	11,631,598
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	358,067		19,996	338,071
Peru	64,580		3,726	60,854
Philippines	2,607,452		20,324	2,587,128
Sri Lanka	123,103,278		4,246,651	118,856,627
Thailand	25,563,756		830,444	24,733,312
Tunisia	83,093,440		3,295,729	79,797,711
	1,476,745,518		*43,909,898*	*1,432,835,620*
(g) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	36,107,648		1,261,494	34,846,154
Subtotal	1,579,869,561		48,461,606	1,531,407,955
Less: budgetary treatment	54,957,020	2,100,836 (2)		52,856,184
Total	1,524,912,541	2,100,836	48,461,606	1,478,551,771

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

(2) This amount represents an adjustment to reduce the allowance regarding the reimbursements of budgetary loans.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations. Table 9.13 groups these subscriptions, loans and advances according to whether they are treated as non-budgetary assets, or else as charges to budgetary expenditures.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investments but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13 as non-budgetary assets.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represent a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 10.8 (Section 10 of this volume).

Most loans and advances to international organizations are given budgetary treatment, since they are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans and advances for concessionary lending made since April 1, 1986 are charged directly to budgetary appropriations, and are therefore deducted from the asset values at the end of Table 9.13 under the caption "budgetary treatment". Similar loans and advances made prior to April 1, 1986 were authorized by non-budgetary authorities, but are fully provided for in the allowance for valuation of assets. All of these loans and advances are included in the budgetary section of Table 9.13.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. Table 10.9 (Section 10 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 1 of this volume.

The notes payable outstanding at year end of $1,402,441,331 ($1,654,386,985 in 1999) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

		Payments and other charges		Receipts and other credits		
	April 1/1999	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2000
	$	$	$	$	$	$
NON-BUDGETARY SHARE CAPITAL, LOANS AND ADVANCES						
Capital subscriptions—						
Finance—						
European Bank for Reconstruction and Development	197,911,796	17,936,225			8,111,777	207,736,244
International Bank for Reconstruction and Development (World Bank)	407,826,197				6,780,433	401,045,764
International Finance Corporation	122,720,675				4,823,580	117,897,095
Multilateral Investment Guarantee Agency	9,680,211				380,484	9,299,727
	738,138,879	*17,936,225*			*20,096,274*	*735,978,830*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank	96,770,864	4,588,594			1,502,268	99,857,190
Asian Development Bank	224,178,127	38,686			7,576,436	216,640,377
Caribbean Development Bank	25,637,485				814,800	24,822,685
Inter-American Development Bank	262,787,190	6,452,134			10,323,319	258,916,005
	609,373,666	*11,079,414*			*20,216,823*	*600,236,257*
	1,347,512,545	*29,015,639*			*40,313,097*	*1,336,215,087*
Loans and advances—						
Finance—						
International Monetary Fund—						
Poverty Reduction and Growth Facility [1]	777,134,863	78,679,334		47,565,005	38,603,220	769,645,972
Foreign Affairs and International Trade—						
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	42,082				4,000	38,082
Customs Co-operation Council	11,082				1,625	9,457
Food and Agriculture Organization	1,245,870		58,590			1,304,460
General Agreement on Tariffs and Trade	52,405				4,982	47,423
International Maritime Organization	2,471		34			2,505
International Atomic Energy Agency	529,910		24,920			554,830
International Civil Aviation Organization	237,546		11,171			248,717
Paris Union of the World Intellectual Property Organization	108,436				10,308	98,128
United Nations Educational, Scientific and Cultural Organization	1,034,654		48,657			1,083,311
United Nations organizations	4,305,173		202,461			4,507,634
World Health Organization	214,664		10,094			224,758
	7,784,293		*355,927*		*20,915*	*8,119,305*
	784,919,156	*78,679,334*	*355,927*	*47,565,005*	*38,624,135*	*777,765,277*
Total—Non-budgetary	2,132,431,701	107,694,973	355,927	47,565,005	78,937,232	2,113,980,364

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

		Payments and other charges		Receipts and other credits		
	April 1/1999	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2000
	$	$	$	$	$	$
BUDGETARY LOANS AND ADVANCES[2]						
Finance—						
Global Environment Facility	10,000,000					10,000,000
International Development Association	5,559,438,061	202,333,334				5,761,771,395
	5,569,438,061	*202,333,334*				*5,771,771,395*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Bank	2,718,896			125,000		2,593,896
African Development Fund	1,339,377,648	42,811,614			4,447,497	1,377,741,765
Andean Development Corporation	3,062,576			125,000		2,937,576
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,484,565,332	43,064,726				1,527,630,058
Caribbean Development Bank—Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—Commonwealth Caribbean Regional	6,034,800				237,200	5,797,600
Caribbean Development Bank—Special	123,500,560	4,065,000			744,215	126,821,345
Central American Bank for Economic Integration	1,415,279			76,500		1,338,779
Global Environment Facility Trust Fund	111,110,000	30,000,000				141,110,000
Inter-American Development Bank—Fund for Special Operations	411,960,881	3,429,965			10,714,215	404,676,631
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	30,174,000				1,186,000	28,988,000
International Fund for Agriculture Development	108,398,595	9,095,581				117,494,176
International Monetary Fund	16,549,583				650,487	15,899,096
Montreal Protocol Fund	33,686,790	6,659,378			1,361,199	38,984,969
	3,712,970,234	*139,126,264*		*326,500*	*19,340,813*	*3,832,429,185*
Subtotal—Budgetary	9,282,408,295	341,459,598		326,500	19,340,813	9,604,200,580
Less: budgetary treatment	7,195,441,020		1,361,199	346,244,564		7,540,324,385
Total—Budgetary	2,086,967,275	341,459,598	1,361,199	346,571,064	19,340,813	2,063,876,195
Total	4,219,398,976	449,154,571	1,717,126	394,136,069	98,278,045	4,177,856,559
SUMMARY						
Participation	11,414,839,996	449,154,571	355,927	47,891,505	98,278,045	11,718,180,944
Less: budgetary treatment	7,195,441,020		1,361,199	346,244,564		7,540,324,385
Total	4,219,398,976	449,154,571	1,717,126	394,136,069	98,278,045	4,177,856,559

---

(1) Previously the Enhanced Structural Adjustment Facility.

(2) Concessional non-budgetary loans and advances made prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets and are included with budgetary loans and advances in this table.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at $828.6 million US. Only $216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2000, Canada had paid-in shares valued at $143,325,682 US. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn).

During the year, transactions included participation and a revaluation adjustment.

Canada's contingent liability for the callable portion of its shares is $612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2000, Canada has subscribed to 44,795 shares. The total value of these shares is $5,403,844,825 US, of which $114,341,194 US plus $235,319,638 Cdn has been paid-in. The remaining portion is callable. The foreign portion of the payments was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn).

During the year, the only transaction was a revaluation adjustment of $6.8 million.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is $5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2000, Canada has subscribed to 81,342 shares. These shares have a total value of $81,342,000 US, all of which has been paid-in. The paid-in amounts were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn).

During the year, the only transaction was a revaluation adjustment of $4.8 million.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2000, Canada has subscribed to 2,965 shares. The total value of these shares is $32,081,300 US, of which $6,416,260 US is paid-in and the remaining portion is callable. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn).

During the year, the only transaction was a revaluation adjustment.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is $25,665,040 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 6,534 paid-in shares and 47,772 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2000, Canada's participation to the paid-in capital is $99,857,190 Cdn for 6,534 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn). During the year, transactions involving paid-in shares included only an adjustment to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $481,741,024 Cdn and $177,333,450 US for a total value of $738,768,126 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L40 and L40b, *Appropriation Acts No. 1, No. 2 and No. 4, 1999-2000*).

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2000, Canada's participation to the paid-in capital is $216,640,377 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn). During the year, transactions involving paid-in shares included additional subscriptions in cash and through the issuance of non-interest bearing notes. In addition, an adjustment was made at year-end to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $1,533,210,533 US and $596,976,219 Cdn for a total value of $2,819,211,565 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2000, Canada's participation to the paid-in capital is $24,822,685 Cdn for 2,278 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn). During the year, transactions involving paid-in shares included only an adjustment made to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $49,001,856 US for a total value of $71,023,290 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L40 and L40b, *Appropriation Acts No. 1, No. 2 and No. 4, 1999-2000)*.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2000, Canada's participation to the paid-in capital is $258,916,004 Cdn for 14,397 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.4494 Cdn). During the year, transactions involving paid-in shares included additional subscriptions made through the issuance of non-interest bearing notes. In addition, an adjustment was made at year-end to revaluate amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $3,866,208,680 US for a total value of $5,603,682,861 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at $550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2000, Canada has lent a total of 460,046,125 SDR to the Poverty Reduction and Growth Facility (previously the Enhanced Structural Adjustment Facility). Of this amount, 65,790,575 SDR has been repaid. The outstanding balance of 394,255,550 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /$1.95215 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 128,597,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, no transactions were made.

As at March 31, 2000, advances to the GEF amounted to $10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2000, Canada's total participation in IDA amounted to $5,761,771,395 Cdn.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Vote L35, *Appropriation Acts No. 1 and No. 2, 1999-2000*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
NEWFOUNDLAND—				
Finance—				
Federal-provincial fiscal arrangements	(9,495,809)	20,145,410	9,644,000	1,005,601
Municipal Development and Loan Board	1,895,020		161,814	1,733,206
Winter capital projects fund	2,836,758			2,836,758
	(4,764,031)	*20,145,410*	*9,805,814*	*5,575,565*
Industry—				
Atlantic Development Board carry-over projects	245,635		22,934	222,701
Atlantic Provinces Power Development Act	38,202,959		4,710,980	33,491,979
	38,448,594		*4,733,914*	*33,714,680*
Total Newfoundland	33,684,563	20,145,410	14,539,728	39,290,245
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrangements	(15,836,000)	15,836,000	18,149,000	(18,149,000)
Municipal Development and Loan Board	171,145		66,725	104,420
	(15,664,855)	*15,836,000*	*18,215,725*	*(18,044,580)*
Industry—				
Atlantic Development Board carry-over projects	811,685		390,181	421,504
Atlantic Canada Opportunities Agency—Special areas and highways agreement	67,171		67,171	
	878,856		*457,352*	*421,504*
Total Nova Scotia	(14,785,999)	15,836,000	18,673,077	(17,623,076)
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrangements	16,343,580		10,013,920	6,329,660
Municipal Development and Loan Board	250,025		21,388	228,637
Winter capital projects fund	63,079			63,079
	16,656,684		*10,035,308*	*6,621,376*
Industry—				
Atlantic Canada Opportunities Agency—Comprehensive development plan agreement	4,528,504		776,313	3,752,191
Total Prince Edward Island	21,185,188		10,811,621	10,373,567

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrangements	(32,545,000)	32,545,000	10,237,000	(10,237,000)
Municipal Development and Loan Board	1,356,390		141,038	1,215,352
	(31,188,610)	*32,545,000*	*10,378,038*	*(9,021,648)*
Industry—				
Atlantic Provinces Power Development Act	12,051,046		1,413,292	10,637,754
Atlantic Canada Opportunities Agency—Special areas and highways agreement	1,852,167		552,993	1,299,174
	13,903,213		*1,966,285*	*11,936,928*
Total New Brunswick	(17,285,397)	32,545,000	12,344,323	2,915,280
QUEBEC—				
Finance—				
Federal-provincial fiscal arrangements	(145,129,609)	182,122,109	115,284,000	(78,291,500)
Municipal Development and Loan Board	14,709,608		1,970,667	12,738,941
Total Quebec	(130,420,001)	182,122,109	117,254,667	(65,552,559)
ONTARIO—				
Finance—				
Federal-provincial fiscal arrangements	66,712,000	93,662,000	66,712,000	93,662,000
Total Ontario	66,712,000	93,662,000	66,712,000	93,662,000
MANITOBA—				
Finance—				
Federal-provincial fiscal arrangements	22,013,440		44,926,440	(22,913,000)
Total Manitoba	22,013,440		44,926,440	(22,913,000)
SASKATCHEWAN—				
Agriculture and Agri-Food—				
Agricultural service centres	379,789		196,554	183,235
Finance—				
Federal-provincial fiscal arrangements	88,138,380		98,645,720	(10,507,340)
Municipal Development and Loan Board	34,575		9,012	25,563
	88,172,955		*98,654,732*	*(10,481,777)*
Total Saskatchewan	88,552,744		98,851,286	(10,298,542)
ALBERTA—				
Finance—				
Federal-provincial fiscal arrangements	43,730,000	66,917,000	43,730,000	66,917,000
Municipal Development and Loan Board	631,816		65,930	565,886
Total Alberta	44,361,816	66,917,000	43,795,930	67,482,886

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrangements	(61,675,000)	61,675,000	96,621,000	(96,621,000)
Municipal Development and Loan Board	590,992		70,358	520,634
Total British Columbia	(61,084,008)	61,675,000	96,691,358	(96,100,366)
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrangements	(1,385,001)	1,385,000	1,212,000	(1,212,001)
Indian Affairs and Northern Development—Government of the Yukon Territory	260,848		105,255	155,593
Total Yukon Territory	(1,124,153)	1,385,000	1,317,255	(1,056,408)
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrangements	(3,871,000)	4,410,000		539,000
Total Northwest Territories	(3,871,000)	4,410,000		539,000
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrangements		431,000		431,000
Total Nunavut		431,000		431,000
Total	47,939,193	479,128,519	525,917,685	1,150,027

Federal-provincial fiscal arrangements

These amounts represent underpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. These underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 2002 and March 31, 2016.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5 percent to 8.5 percent per annum, and are repayable over 1 to 7 years at various anniversary amortization dates, with final instalments between July 31, 2000 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 14 years, with final instalments due between March 31, 2001 and March 31, 2014.

Special areas and highways agreement—Atlantic Canada Opportunities Agency

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Prior to March 31, 2000, the loans beared interest at rates from 6.3519 percent to 9.5757 percent per annum. As of March 31, the remaining loans bear no interest and are repayable in annual instalments, with final instalments between April 1, 2000 and April 1, 2005.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688 percent to 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in annual instalments using the declining balance method of calculation. The final instalment is due March 31, 2004.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Second mortgage.....	7,157		1,654	5,503
Capital expenditures..	113,155		68,383	44,772
Outside parties— Capital projects....	140,536		35,218	105,318
	260,848		105,255	155,593

The loans bear interest at rates from 6.063 percent to 11.375 percent per annum, and are repayable in equal annual instalments over 20 to 35 years, with final instalments between July 3, 2000 and November 24, 2003.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	17,179,210	710,368,225	705,377,461	22,169,974
Personnel posted abroad	12,035,849	11,985,412	12,706,902	11,314,359
	29,215,059	*722,353,637*	*718,084,363*	*33,484,333*
National Defence—				
Imprest accounts, standing advances and authorized loans	22,795,031	607,018,205	599,585,636	30,227,600
Public Works and Government Services—				
Miscellaneous accountable advances	19,072,497	10,423,566	19,063,891	10,432,172
Miscellaneous accountable imprest and standing advances	15,819,551	3,335,741	622,299	18,532,993
	34,892,048	*13,759,307*	*19,686,190*	*28,965,165*
Total— Loans and accountable advances	86,902,138	1,343,131,149	1,337,356,189	92,677,098
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	4,488,956		621,814	3,867,142
Canadian Heritage—				
Cultural industries	30,825,570		30,825,570	
Cultural property				
	30,825,570		*30,825,570*	
Citizenship and Immigration—				
Transportation and assistance loans	58,387,640	15,296,475	19,482,637	54,201,478
Finance—				
Canadian Commercial Bank	50,830,437			50,830,437
Ottawa Civil Service Recreational Association	84,486		11,543	72,943
	50,914,923		*11,543*	*50,903,380*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,346,337			1,346,337
	1,474,652			*1,474,652*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by the Export Development Corporation)	239,515,531	58,998,390	102,904,253	195,609,668
Human Resources Development—				
Provincial workers' compensation boards	10,830,155		20,000	10,810,155
Indian Affairs and Northern Development—				
Council for Yukon Indians (Elders)	16,414,917	366,737	409,512	16,372,142
First Nations in British Columbia	97,700,030	22,840,000		120,540,030
Indian Economic Development Fund	1,729,148		1,168,404	560,744
Indian Housing Assistance Fund	950		950	
Inuit Loan Fund	99,664		15,806	83,858
Native claimants	342,505,182	28,181,990	12,680,030	358,007,142
Yukon Energy Corporation	30,016,429			30,016,429
	488,466,320	*51,388,727*	*14,274,702*	*525,580,345*

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1999	Payments and other charges	Receipts and other credits	March 31/2000
	$	$	$	$
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Atlantic Canada Opportunities Agency—				
Loans to assist industry in the Cape Breton area	3,442,816			3,442,816
Loans to enterprises in Newfoundland and Labrador	537,230		25,000	512,230
	3,980,046		*25,000*	*3,955,046*
	113,980,046		*25,000*	*113,955,046*
National Defence—				
Canadian Forces housing projects	3,556,633		841,990	2,714,643
Pilot Training Program—MILIT-AIR Inc.	703,000,000			703,000,000
	706,556,633		*841,990*	*705,714,643*
Natural Resources—				
Hibernia Development Project	132,000,000		49,200,000	82,800,000
Nordion International Inc.	52,804,000	39,370,200		92,174,200
	184,804,000	*39,370,200*	*49,200,000*	*174,974,200*
Public Works and Government Services—				
Confederation Bridge	779,544,000		23,505,457 (1)	756,038,543
Seized Property Working Capital Account	2,934,641	20,173,982	19,713,280	3,395,343
	782,478,641	*20,173,982*	*43,218,737*	*759,433,886*
Solicitor General—Correctional Service—				
Parolees	22,783	17,142	17,661	22,264
Transport—				
Hamilton Harbour Commissioners	75,000		50,000	25,000
Saint John Harbour Bridge Authority	27,873,158		898,456	26,974,702
St. Lawrence Seaway Management Corporation	1,246,713		94,310	1,152,403
	29,194,871		*1,042,766*	*28,152,105*
Veterans Affairs—				
Commonwealth War Graves Commission	73,098		3,675 (2)	69,423
Veterans' Land Act Fund—				
Advances	2,358,355	20,539	1,110,725	1,268,169
Less: allowance for conditional benefits	1,400	1,400		
	2,356,955	*21,939*	*1,110,725*	*1,268,169*
	2,430,053	*21,939*	*1,114,400*	*1,337,592*
Subtotal	2,704,370,774	185,266,855	263,601,073	2,626,036,556
Add: consolidation adjustment(3)	261,090,000		37,696,000	223,394,000
Total—Other	2,965,460,774	185,266,855	301,297,073	2,849,430,556
Total	3,052,362,912	1,528,398,004	1,638,653,262	2,942,107,654

(1) Reflects amortization of the deferred subsidies related to the Confederation Bridge.
(2) This amount represents a revaluation adjustment.
(3) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $8,480,441; advances for medical expenses, $1,186,925 security and other deposits under Foreign Service Directives, $636,813; and, school and club debentures, $1,010,180.

The loans to employees bear interest at rates from 3 percent to 5 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2000 and March 1, 2004.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time was increased from $100,000,000 to $150,000,000 by National Defence Vote L11a, *Appropriation Act No. 3, 1999-2000* and reduced from $150,000,000 to $100,000,000 by National Defence Vote L11b, *Appropriation Act No. 4, 1999-2000.*

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.432 percent to 9.375 percent per annum, and are repayable over 20 to 30 years, with final instalments between May 31, 2000 and October 1, 2006.

Cultural industries

Payments have been made to the Cultural Industries Development Fund to establish a program of loans to cultural industries. These loans were made to Canadian owned and controlled firms in cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries.

During the year, the Cultural Industries Development Fund was transferred to the Business Development Bank of Canada under the Department of Industry.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L15, *Appropriation Acts No. 1 and No. 2, 1999-2000*, no loans were made during the year. The total loan authority is $10,000 per year.

Transportation and assistance loans

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

a) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 4.54 percent to 15 percent per annum, with final instalments between April 1, 2000 and April 1, 2007, $46,524,402; and,

(b) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 2000 and April 1, 2007, $7,677,076.

During the year, loans totalling $2,441,943 were written off by Citizenship and Immigration Vote 2b, *Appropriation Act No. 4, 1999-2000.*

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were made under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The subtotal of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Total payments made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/1999	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2000
	$	$	$	$	$	$
NON-BUDGETARY LOANS						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and February 2001:						
Brazil	4,990,403				183,744	4,806,659
Iran	37,910,703			10,514,403	1,314,265	26,082,035
South Africa	72,807,021			6,218,740	2,606,629	63,981,652
	115,708,127			*16,733,143*	*4,104,638*	*94,870,346*
(b) 6 to 10 year term, 5.93 percent (LIBOR) interest per annum, with final repayments June 2004:						
Antigua	41,586,192			3,469,637	1,487,573	36,628,982
Kyrgyzstan	69,190,428			12,227,095	2,452,133	54,511,200
	110,776,620			*15,696,732*	*3,939,706*	*91,140,182*
Total—Non-budgetary	226,484,747			32,429,875	8,044,344	186,010,528
BUDGETARY LOANS						
(a) 11 to 15 year term, 8.5 percent interest per annum, with final repayments between October 1983 and September 2001:						
Antigua	8,082,851			2,796,962	267,352	5,018,537
(b) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:						
Spain		24,645,805	22,744	497,399	1,391,451	22,779,699
Thailand	39,563,788			31,759,458	681,532	7,122,798
(c) 40 year term, 0 percent interest per annum, with final repayment in March 2036:						
Antigua	4,947,933			186,978	180,353	4,580,602
Subtotal—Budgetary	52,594,572	24,645,805	22,744	35,240,797	2,520,688	39,501,636
Less: budgetary treatment	39,563,788	32,256,858	2,072,983	24,645,805	22,744	29,902,496
Total—Budgetary	13,030,784	56,902,663	2,095,727	59,886,602	2,543,432	9,599,140
Total	239,515,531	56,902,663	2,095,727	92,316,477	10,587,776	195,609,668
SUMMARY						
Total—Non-budgetary	226,484,747			32,429,875	8,044,344	186,010,528
Total—Budgetary	52,594,572	24,645,805	22,744	35,240,797	2,520,688	39,501,636
Total	279,079,319	24,645,805	22,744	67,670,672	10,565,032	225,512,164
Less: budgetary treatment	39,563,788	32,256,858	2,072,983	24,645,805	22,744	29,902,496
Total	239,515,531	56,902,663	2,095,727	92,316,477	10,587,776	195,609,668

[1] Payments or other charges may include transactions such as loans, adjustments, etc.
[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council for Yukon Indians (Elders)

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indian pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 5 percent to 11 percent per annum.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L25, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the treaty is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

All the loans outstanding at year end are non-interest bearing.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97.*

The loans bear interest at rates from 6.25 percent to 11.25 percent per annum, and are repayable over 1 to 14 years, with final instalments between April 1, 2000 and April 1, 2008.

During the year, loans totalling $1,114,936 were written off by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1999-2000.*

Indian Housing Assistance Fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10 percent per annum for up to 10 years. The Indian Housing Assistance Program expired on March 31, 1996.

During the year, the remaining loan in the amount of $950 was written off pursuant to Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1999-2000*. As such, there is no outstanding balance in 1999-2000 and the account will be closed.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is $6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No.4, 1995-96.*

The loans bear interest at rates from 9.75 percent to 13 percent per annum, and are repayable over 1 to 7 years, with final instalments between April 1, 2000 and February 2, 2004.

During the year, loans totalling $14,627 were written off pursuant to Indian Affairs and Northern Development Vote 36b, *Appropriation Act No.4, 1999-2000.*

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are $198,609,286 and $159,397,856 respectively. Rates are from 5 percent to 11 percent per annum for the interest-bearing portion.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act.*

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year. Furthermore, interpretation of the FTN relating to the sales of power is currently under discussion between the Department and theYukon Energy Corporation.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

(i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or

(ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

(b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L10, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L15, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

Loans are not expected to be recovered. Parliamentary authority is required to write off the balance.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans bear interest at rates from 10 percent to 17 percent per annum, and are repayable at various dates.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.75 percent per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 2000 and November 1, 2010.

Pilot Training Program—MILIT-AIR Inc.

The Government of Canada and Bombardier Inc. entered into an agreement for the creation of a military fighter pilot training program to be made available to the Canadian Forces as well as the military forces of other nations who choose to participate. MILIT-AIR Inc. was formed as an independent entity for the sole purpose of acquiring assets required for the program and making such assets available to Bombardier Inc. Under the agreement, the Government of Canada is obligated to pay annual tuition payments for training of military fighter pilots over a period of 20 years. The payments will be used to retire $720 million 5.75 percent semi-annual secured bonds issued in May 1998 by MILIT-AIR Inc. to finance the acquisition of assets for the Program.

As a result of these financial arrangements, the Government of Canada has recorded a liability of $703 million, offset by deferred payments. These deferred payments will be amortized over the 18-year period ending on June 30, 2019.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of $132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of $66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining $66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A $100 million loan is being made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

During the year, loan payments were made as authorized by Natural Resources Vote L10, *Appropriation Acts No. 1 and No. 2, 1999-2000.*

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Confederation Bridge

Under the *Northumberland Strait Crossing Act*, the Government is obligated to pay an annual subsidy of $41.9 million (1992 dollars) to Strait Crossing Finance Inc., a wholly-owned corporation of the Province of New Brunswick, related to the construction of the Confederation Bridge. Payments of the annual subsidy began on May 31, 1997 and will continue for 35 years. The payments will be used to retire $661 million of 4.5 percent real rate bonds issued in October 1993 by Strait Crossing Finance Inc. to finance the construction of the bridge.

On April 1, 1999, the third payment of the annual subsidy was made in the amount of $45.8 million. This payment represents payment of principal in the amount of $13.8 million and interest expense of $32 million. The interest rate is 4.009 percent and the present value of the annual cash payment is $45.8 million.

As a result, the Government of Canada has a recorded liability of $786 million offset by deferred subsidies of $756 million which will be amortized to expenditures over the 35-year period ending on April 30, 2032.

The bonds will be amortized over the 35-year period on a straight-line basis resulting in amortization expense for 1999-2000 of $23.5 million.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is $50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $10,963 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The remaining loan bears interest at the rate of 4.125 percent per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on June 30, 2000.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

These loans bear interest at rates from 7 percent to 9.5 percent per annum, and are repayable at monthly rates, with the final instalment of the existing terms being April 4, 2001.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenditures and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

1999-2000

PUBLIC ACCOUNTS OF CANADA

Other Information Related to the Financial Statements

CONTENTS

	Page
Contractual commitments	10.2
Insurance programs of agent enterprise Crown corporations	10.14
Contingent liabilities	10.16
International organizations	10.19

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

This section contains detailed information related to the following:

—contractual commitments;

—insurance programs of agent enterprise Crown corporations;

—contingent liabilities; and,

—international organizations.

Contractual Commitments

A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. In the case of contractual commitments to international organizations, some will result in future budgetary expenditures while others will result in non-budgetary payments.

Contractual commitments can be classified into five main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating and capital leases, international organizations and benefit and pension plans.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases.

All outstanding contractual commitments of $10 million or more per project at year end are reported in the case of fixed assets, purchases, operating leases and transfer payment agreements. All capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported. For international organizations, all contractual commitments in excess of $1 million at year end are reported.

While no details are provided in this section, as indicated in Note 12 to the audited financial statements in Section 1 of this volume, estimated annual expenditures under the *Pension Act* for disability and death arising from military service will approximate $1,200 million per year over the next few years.

The Government also provides pensions to certain members of the Canadian Forces under the *Defence Services Pension Continuation Act* and the Royal Canadian Mounted Police (RCMP) under the *Royal Canadian Mounted Police Pension Continuation Act*. The estimated total obligations of these plans amount to $55 million and $90 million respectively.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Table 10.1 summarizes these contractual commitments. Details of the first four types of contractual commitments will be found in other tables in this section.

TABLE 10.1

CONTRACTUAL COMMITMENTS
(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating and capital leases	International organizations	Other	Total
Information from:						
Table 10.3	14,749	7,449	1,162			23,360
Table 10.4			2,384			2,384
Table 10.6				1,220		1,220
Pension plans for veterans					6,142	6,142
Liability under continuation acts					145	145
Total	14,749	7,449	3,546	1,220	6,287	33,251

Table 10.2 summarizes the information presented in Table 10.1 to indicate the minimum amounts required to satisfy obligations under contractual commitments each year from 2001 to 2005 inclusive, and a total for amounts due in the year 2006 and subsequently.

TABLE 10.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Commitments under operating and capital lease arrangements	Commitments to international organizations	Benefit and pension plans	Total
2001	3,924	2,003	245	550	1,237	7,959
2002	3,051	1,531	240	407	1,254	6,483
2003	2,734	971	227	140	1,271	5,343
2004	2,417	370	195	46	1,266	4,294
2005	2,212	336	178	44	1,259	4,029
2006 and subsequently	411	2,238	2,461	33		5,143
Total	14,749	7,449	3,546	1,220	6,287	33,251

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 10.3 provides details of contractual commitments that involve transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 12 to the audited financial statements in Section 1 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2001	2002	2003	2004	2005	2006 and subsequently
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program	25,579[1]	25,579	16,987	8,592[2]	1,700	1,736	1,723	1,720	1,713	
Agriculture and Agri-Food—										
Economic Recovery Assistance Program—										
Ice Storm	13	8	8	-[3]						
Health—										
Indian and Northern Health Services	999	999	609	390	156	106	76	36	16	
Moose Factory Hospital	51	51	41	10	10					
Canadian International Development Agency—										
Geographic Programs	149	149	19	130	30	30	22	28	6	14
Partnership Program	200	200	98	102	57	31	9	5		
Country in Transition Program	37	37	9	28	7	14	7			
Multilateral Program	120	120	42	78	78					
Citizenship and Immigration—										
Canada-Quebec Accord	598	598	103	495	99	99	99	99	99	
Canada-Manitoba Accord	29	29	4	25	5	5	5	5	5	
Canada-British Columbia Accord	287	287	47	240	48	48	48	48	48	
Canadian Heritage—										
Contributions—										
Pan American Games	51	51	51	[3]						
Canadian Television and Cable Production Fund	91	91	91	[3]						
Radio Canada International (CBC)	62	62	42	20	20					
Canada Post Corporation	139	139	46	93	46	47				
Indian Affairs and Northern Development—										
Comprehensive Land Claims Agreement—										
Indian and Inuit Affairs	824	824	359	465	62	61	53	51	31	207
Northern Affairs	142	142	103	39	12	12	12	3		
Alternative Funding Arrangement	702	702	527	175	88	42	41	4		
Financial Transfer Arrangement	3,101	3,101	1,890	1,211	462	276	261	129	83	
Comprehensive Funding Arrangement	423	423	231	192	185	4	1	1	1	
Canada First Nations Funding Agreement	439	439	11	428	92	88	88	84	76	
First Nations Direct Funding Agreement	14	14	4	10	3	3	2	2		
Mushual Innu Relocation Agreement	113	113	47	66	43	22	1			
Contribution Agreement	313	313	45	268	28	34	40	34	29	103
Grant Agreement	439	439	157	282	62	62	53	53	52	
Atlantic Canada Opportunities Agency—										
Economic Development Programs—										
Canada/Newfoundland Strategic Regional Diversification Agreement	60	56	49	7[3]	7					

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2001	2002	2003	2004	2005	2006 and subsequently
Canada /Newfoundland Comprehensive Economic Development Agreement	35	35	13	22	12	9	1			
Canada/Newfoundland Agreement on Economic Renewal (TAGS-ER)	74	74	54	20	19	1				
Canada/Newfoundland Agreement for the Economic Development Component of the Canadian Fisheries Adjustment and Restructuring Initiative	65	65	7	58	40	18				
Canada/PEI Agreement on Regional Economic Development - 1996-2001	36	36	23	13	12	1				
Canada/Nova Scotia Co-operation Agreement on Economic Diversification	183	183	128	55	43	6	6			
Canada/New Brunswick Regional Economic Development Agreement	216	216	167	49	28	15	6			
Industry—										
Province of Ontario										
Canada Infrastructure Works Agreement	875	865	865	(3)						
CRJX development	87	86	86	(3)						
CAE Electronics visual technology	31	31	27	4(3)	4					
IBM Canada Ltd. E-commerce software	33	33	13	20	11	9				
PW150 Turboprop engine design and development	100	85	85	(3)						
Pratt & Whitney product oriented development	46	46	46	(3)						
Pratt & Whitney product oriented development	52	52	1	51	17	18	16			
Pratt & Whitney—PW308-C development	99	99	45	54	13	10	27	4		
Ballard Power Systems—Fuel cell power plant	29	29	29	(3)						
Canarie Inc.—Phase 3 Advanced applications development	78	78	1	77	12	29	18	18		
Aventis Pasteur Ltd—Cancer Vaccines	60	60	12	48	5	9	8	6	6	14
International Telecommunication Union—ITU operations	72	72	38	34	7	7	7	7	6	
Biochem Pharma Inc.—recombinant vaccine technology	80	80	3	77	9	12	16	15	17	8
Research in Motion—3G and future wireless network	34	34	4	30	10	12	8			
Rolls-Royce Canada Inc.—aero driven stationary	53	53	4	49	15	12	9	13		
Economic Development Agency of Canada for the Regions of Quebec—										
Canada Infrastructure Works Agreement-Quebec	638	637	610	27	19	6	2			

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2001	2002	2003	2004	2005	2006 and subsequently
Innovation Development Entrepreneurship and Access Program—IDEA	295	295	223	72	45	19	4	1	3	
Community Futures Program	120	120	101	19	19					
Regional Strategic Initiative Program	170	170	83	87	37	21	14	9	6	
National Research Council of Canada—										
James Clerk Maxwell Telescope Mauna Kea, Hawaii, USA	38	38	26	12	1	1	1	1	1	7
Gemini Twin Telescope Project—Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	47	47	29	18	4	4	4	4	2	
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	175	175	137	38	19	19				
Transport—										
Province of Quebec Road Agreement	271	271	193	78	4	4	4	4	4	58
Western Economic Diversification—										
Canada Infrastructure Program Works Agreement	635	635	620	15	15					
Western Economic Diversification Program	518	518	316	202	95	50	27	24	6	
Canada-Manitoba Red River Flood Assistance Province of Manitoba	46	46	24	22	7	15				
Upgrading the Port of Churchill—Hudson Bay Port Company	14	14	8	6(3)	6					
Loan/Investment Fund Program	150	53	24	29	11	9	6	1	2	
Subtotal	*40,430*	*40,297*	*25,665*	*14,632*	*3,839*	*3,036*	*2,725*	*2,409*	*2,212*	*411*
Consolidated Crown Corporations—										
Canadian Film Development Corporation—Financial Assistance to producers and distributors	33	33		33	33					
Enterprise Cape Breton Corporation—EDS Systemhouse Inc.—Economic Development programme	13	13		13	10	1	1	1		
International Development Research Centre—Micronutrient Initiative	125	125	94	31	8	8	8	7		
The Canada Council for the Arts—Future year grants	40	40		40	34	6				
Subtotal	*211*	*211*	*94*	*117*	*85*	*15*	*9*	*8*		
Total transfer payment agreements	**40,641**	**40,508**	**25,759**	**14,749**	**3,924**	**3,051**	**2,734**	**2,417**	**2,212**	**411**

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2001	2002	2003	2004	2005	2006 and subsequently
Fixed assets and purchases—										
Fixed assets—										
Agriculture and Agri-Food—										
Research Facility	15	7	7	(3)						
Canadian Heritage—										
Lachine Canal Enhancement	33	33	14	19	5	9	2	3		
Grosse-Île Development	38	38	18	20	3	1	1	15		
Saguenay Marine Park Development	42	42	24	18	4	4	4	6		
Jasper Sewage Treatment Plant	11	11		11	6	4	1			
National Defence—										
Electronic Support and Training Systems	217	142	135	7(3)	7					
Tactical Transport Tanker	348	128	112	16	16					
Military Automated Air Traffic System	179	75	23	52	14	26		12		
Canadian Search and Rescue Helicopter	770	661	213	448	209	194	45			
Tactical Command Control and Communication System	1,931	1,581	1,506	75	41	34				
Land Forces Command System	178	148	96	52	40	10	2			
Short Range Anti-Armour Weapons	186	174	167	7(3)	7					
Lynx Replacement Project	884	62	58	4(3)	4					
Armoured Personnel Carriers	2,039	1,647	790	857	280	248	284	4	41	
Leopard thermal sight	139	120	83	37	32	5				
Canadian Forces Supply System upgrade	289	154	141	13	13					
Canadian Patrol Frigate	8,944	164	129	35	29	6				
Tribal Class Update and Modernization Project (TRUMP)	1,412	10	8	2(3)	2					
Maritime coastal defence vessels	694	611	570	41	14	11	8	8		
Regional/Sector Air Operations Centre	137	70	64	6(3)	5	1				
Canadian Forces Utility Tactical Helicopter (CFUTTH)	1,293	21	3	18	11	7				
M113 Life Extension Project	235	201	18	183	28	27	28	39	38	23
Canadian Submarine Capability Life Extension	812	677	204	473	68	123	68	70	71	73
Other Fixed Assets (DND)	786	487	253	234	128	78	15	9	4	
Foreign Affairs and International Trade—										
B.F. Construction Ltd—Chancery and Staff Quarters Construction, Seoul	1	1	1	(3)						
Public Works and Government Services—										
Crown purchase of 401,Burrand Street Vancouver, B.C. (Canada Lands Company) Company)	58	58	12	46		46				
Northwest Highway	480	428	415	13	13					
Subtotal	*22,151*	*7,751*	*5,064*	*2,687*	*979*	*834*	*458*	*166*	*154*	*96*

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2001	2002	2003	2004	2005	2006 and subsequently
Consolidated Crown Corporation—										
National Capital Commission—										
Other Capital Projects	53	53	22	31	23	8				
Total fixed assets	22,204	7,804	5,086	2,718	1,002	842	458	166	154	96
Purchases —										
Environment—										
Supercomputer Hardware and Software Lease NEC Corporation	68	68	59	9(3)	8	1				
Satellite Radar Data—Radarsat International Inc.	12	12	10	2(3)	2					
Health—										
Non-Insured Health Program for First Nations and Inuit people	46	46	13	33	9	9	9	6		
Industry—										
Canadian Space Agency—										
Mobile Servicing System—										
SPDM Development—MacDonald Dettwiler Space and Advanced Robotics Ltd.	173	173	140	33	28	5				
Radarsat-2 construction—MacDonald Dettwiler Ltd.	281	281	152	129	59	47	22	1		
National Defence—										
Ammunition	163	163	98	65	51	9	5			
Military pilot training—Bombardier Inc.	291	291	241	50	35	15				
Bombardier Inc.—CF18 System engineering support	118	118	60	58	58					
Canadian Airlines International—CC-150 Integrated Services	134	134	90	44	16	10	10	8		
Frontec Logistics Corporation—North Warning System support	317	317	250	67	39	28				
Bombardier—NATO Flying Training Centre	3,164	2,634	79	2,555	129	144	142	143	142	1,855
Serco Ltd.—Goose Bay ASD	175	150	56	94	30	30	34			
Consolidated Automatic Test Equipment Support Facility—Harris Canada	200	200	17	183	17	17	25	26	27	71
Other purchases (DND)	706	703	336	367	155	81	60	11	10	50
Human Resources Development—										
MFP Financial Services Ltd—Replace all existing mainframes with Unisys Clear Path mainframes	89	83	83			(3)				
Canada Student Financial Assistance Act (Risk premium)	391	391	245	146	80	40	20	6		
Public Works and Government Services—										
Real Estate Services University of Moncton	26	26	5	21	1	1	1	1	1	16
Privateers Wharf, Historic Properties Ltd.	15	15	4	11	1	1	1	1	1	6

10.8 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2001	2002	2003	2004	2005	2006 and subsequently
Brookfield LePage Johnson Controls Property Management Services										
Calgary, Alta.	25	25	9	16	6	5	5			
Winnipeg, Man.	37	37	14	23	8	8	7			
Montréal, Qué.	94	88	37	51	17	17	17			
Québec, Qué.	45	41	17	24	8	8	8			
St. John's, Nfld.	22	22	9	13	5	4	4			
Halifax, N.S.	24	24	9	15	6	5	4			
Saint John, N.B.	28	28	11	17	7	5	5			
Ottawa, Ont.	160	160	61	99	33	33	33			
Vancouver, B.C.	34	34	13	21	7	7	7			
Greater Toronto Area, Ont.	67	67	26	41	13	14	14			
Greater Ontario Area, Ont.	83	83	33	50	17	17	16			
Solicitor General— Correctional Service—										
EDS Canada Ltd—Year 2000 Testing and Readiness Projects	22	10	9	1	1	(3)				
Subtotal	*7,010*	*6,424*	*2,186*	*4,238*	*846*	*561*	*449*	*203*	*181*	*1,998*
Consolidated Crown Corporations—										
Canadian Broadcasting Corporation—										
Sports Rights	30	30	11	19	8	7	4			
National Hockey League	179	179	62	117	48	46	23			
I.O.C.—Olympics	240	240	18	222	41	23	14			144
Blue Jays Baseball	21	21	7	14	7	7				
Canadian Football League	19	19	5	14	4	5	5			
Air Farce Productions	21	21		21	7	7	7			
Stentor—Network Services	67	67	39	28	9	9	10			
Profac Facility and Property Management	104	104	62	42	21	21				
National Capital Commission—										
Employee take over, Minto & Profac— Service Contract	26	26	10	16	10	3	1	1	1	
Subtotal	*707*	*707*	*214*	*493*	*155*	*128*	*64*	*1*	*1*	*144*
Total purchases	7,717	7,131	2,400	4,731	1,001	689	513	204	182	2,142
Total fixed assets and purchases	29,921	14,935	7,486	7,449	2,003	1,531	971	370	336	2,238
Operating leases—										
Environment—										
Lease of land Capilano Indian Reserve No. 5 Vancouver, B.C.	442	442	55	387	6	5	5	5	7	359
Foreign Affairs and International Trade—										
Mitsui Fudosan New York	52	52	6	46	2	3	3	3	3	32
AG1824-Compagnie Brussels	13	13	6	7(3)	2	2	2	1		
Hong Kong Land Limited Hong Kong	53	53	36	17	6	6	5			
Tower Plaza Associates New York	20	20	8	12	1	1	1	2	2	5
Ohbayashi America Corporation Los Angeles	13	13	4	9(3)	1	1	1	1	1	4

TABLE 10.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2000—*Concluded*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2001	2002	2003	2004	2005	2006 and subsequently
Privy Council—										
Chief Electoral Officer—										
IBM Canada Ltd. EDP Services	14	14		14	4	4	3	3		
Public Works and Government Services—										
Journal Building, Ottawa	170	170	102	68	14	14	14	14	12	
Place de Ville "C", Ottawa	178	178	129	49	15	15	15	4		
200 Kent St., Ottawa	104	104	60	44	12	12	12	8		
Standard Life Building, Ottawa	20	20	10	10	3	3	3	1		
344 Slater St., Ottawa	40	40	22	18	6	6	6			
333 Laurier Ave., Ottawa	19	19	12	7[3]	4	3				
VIA Rail Station—Winnipeg	13	13	2	11	1	1	1	1	1	6
320 Queen Street, Ottawa	37	37	5	32	4	4	4	4	4	12
Place Vanier, A,B and C.	14	14	6	8[3]	3	3	2			
340 Laurier Street	56	56		56	1	6	6	6	6	31
Barclay Center, Calgary, Alberta Inc. (725844 Alberta)	36	36	6	30	4	4	4	4	4	10
Solicitor General—										
Royal Canadian Mounted Police—										
Dispatch radio service—Manitoba Telephone Service (MTS) Mobility	59	59	13	46	6	6	6	6	6	16
Subtotal	*1,353*	*1,353*	*482*	*871*	*95*	*99*	*93*	*63*	*46*	*475*
Consolidated Crown Corporations—										
National Capital Commission—										
Chalmers Building 40 Elgin St., Ottawa	141	141	5	136	5	5	5	5	6	110
VIA Rail Canada Inc.—										
Central Station — Montreal	52	52	15	37	4	4	4	4	4	17
Trizechahn PVM Inc.—										
Office Space	77	77	58	19	5	5	2	1	2	4
Canadian Broadcasting Corporation—										
Satellite lease (Telesat)	96	96	88	8	7	1				
Canadian Film Development Corporation—										
Office leases	15	15		15	3	3	2	1	1	5
International Development Research Centre—										
Office space lease	22	22	2	20	2	2	2	2	2	10
Office Maintenance Lease	19	19	1	18	2	2	2	2	3	7
Canada Council—										
Operating leases	14	14		14	3	3	3	2	1	2
National Gallery of Canada—										
Total Operating leases	19	19	6	13	4	1		1		7
National Museum of Science and Technology—										
Operating leases	13	13	2	11	3	3	2	2	1	
Subtotal	*468*	*468*	*177*	*291*	*38*	*29*	*22*	*20*	*20*	*162*
Total operating leases	**1,821**	**1,821**	**659**	**1,162**	**133**	**128**	**115**	**83**	**66**	**637**
Grand total	**72,383**	**57,264**	**33,904**	**23,360**	**6,060**	**4,710**	**3,820**	**2,870**	**2,614**	**3,286**

---

[1] The total shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this commitment were first reported in the *Public Accounts of Canada*, plus the outstanding commitment reported at fiscal year end.

[2] The total outstanding amount of this commitment which extends up to 40 years, cannot be determined with any degree of accuracy and hence estimates have been provided covering only the next five fiscal periods. The sum of these amounts ($8,592 million), should therefore not be interpreted as the total outstanding commitment at March 31, 2000.

[3] Particulars of this commitment, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than $10 million.

Capital Leases

Table 10.4 provides details of commitments under capital lease arrangements which form part of the summary in Note 12 to the audited financial statements in Section 1 of this volume. A capital lease is a lease that, transfers substantially all the benefits and risks incident to ownership of the asset to the lessor. Table 10.5 presents commitments under capital lease arrangements in order of maturity. Table 10.5a presents details of purchase options exercised during the year.

TABLE 10.4

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS

(in thousands of dollars)

							Balances at March 31, 2000			
Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception date	Total estimated minimum lease payments, full term (excluding executory costs)	Final purchase option price included in total estimated minimum lease payment	Implicit interest rate (%)	Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Canadian Heritage—										
Greenwich Centre, Charlottetown...	Dec 17, 1999	48	2,200	12,344		11.55[2]	12,259	10,059		2,200
Indian Affairs and Northern Development										
Office Equipment[1]										
National Defence—										
Shawinigan Armoury	May 12, 1999	20	6,000	11,160		6.72[2]	10,665	4,757		5,908
Public Works and Government Services—										
Guy Favreau Building, Montréal	Jan 1, 1994	25	84,200	227,570	30,000	8.7[2]	178,177	99,016		79,161
240 Sparks St, Ottawa............	Sept 1, 1977	35	63,700	213,500		9.2[2]	75,742	30,655		45,087
L'Esplanade Laurier, Ottawa	Oct 1, 1995	15	46,800	102,929	18,000	10.6[2]	77,020	34,910		42,110
Place du Centre, Hull	Feb 17, 1978	30	26,201	96,204	6,000	11.2[2]	29,440	11,305		18,135
Terrasses de la Chaudière, Hull	Jan 1, 1993	20	146,084	372,250	54,000	9.6[2]	259,696	128,653		131,043
Government of Canada Building, (GOCB), Cornwall	Dec 1, 1994	25	9,200	24,770		9.8[2]	19,486	10,852		8,634
Scarborough (GOCB)[1]										
Chatham (GOCB)	June 1, 1995	25	4,768	11,745		8.7[2]	9,474	5,014		4,460
Place Vincent Massey, Hull	Aug 1, 1996	15	21,000	50,860	15,725	10.5[2]	42,272	21,836		20,436
Canada Place, Edmonton	Dec 1, 1998	25	98,450	192,203		6.1[2]	181,952	85,825		96,127
Louis Saint-Laurent, Hull..........	Nov 1, 1996	20	68,900	148,500	15,000	8.2[2]	125,379	60,819		64,560
Block 56, Vancouver..............	May 1, 1995	25	54,100	166,673		11.6[2]	133,894	82,221		51,673
OACI, Montreal..................	Dec 1, 1996	20	100,000	246,600	23,450	10.0[2]	209,386	114,182		95,204
			723,403	1,853,804	162,175		1,341,918	685,288		656,630
Veterans Affairs—										
Office equipment [1]...............										
Consolidated Crown corporation—										
Canadian Broadcasting Corporation—										
Canadian Broadcasting Centre, 250 Front St. W.,Toronto	Oct 14, 1988	30	485,111	1,257,734		7.53[2]	908,568	527,273		381,295
Canadian Museum of Nature—										
National Heritage Building Aylmer, Quebec..............	Sept 30, 1996	35	35,040	122,500		9.88[2]	110,250	76,567		33,683
Total..............................			1,251,754	3,257,542	162,175		2,383,660	1,303,944		1,079,716

[1] Purchase options exercised during the year (See Table 10.5a)

[2] Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

TABLE 10.5

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY

(in thousands of dollars)

	Payments due in											
Department and agency	2001	2002	2003	2004	2005	2006 to 2010	2011 to 2015	2016 to 2020	2021 to 2025	2026 to 2030	2031 to 2035	Total
Canadian Heritage—												
Remaining payments	255	255	255	255	255	1,277	1,277	1,277	1,277	1,277	4,597	12,257
Imputed interest	254	253	253	253	253	1,262	1,252	1,233	1,202	1,147	2,695	10,057
Net commitments	1	2	2	2	2	15	25	44	75	130	1,902	2,200
National Defence—												
Remaining payments	558	558	558	558	558	2,790	2,790	2,295				10,665
Imputed interest	397	387	375	362	349	1,516	1,027	344				4,757
Net commitments	161	171	183	196	209	1,274	1,763	1,951				5,908
Public Works and Government Services—												
Remaining payments	74,364	74,364	74,364	74,364	74,364	371,192	365,651	204,435	28,820			1,341,918
Imputed interest	59,483	58,046	56,466	54,729	52,819	227,245	131,872	41,633	2,995			685,288
Net commitments	14,881	16,318	17,898	19,635	21,545	143,947	233,779	162,802	25,825			656,630
Canadian Broadcasting Corporation—												
Remaining payments	33,039	33,039	33,039	33,039	33,039	165,194	165,194	165,194	165,194	82,597		908,568
Imputed interest	28,630	28,292	27,928	27,536	27,113	128,008	111,381	87,317	52,498	8,570		527,273
Net commitments	4,409	4,747	5,111	5,503	5,926	37,186	53,813	77,877	112,696	74,027		381,295
Canadian Museum of Nature—												
Remaining payments	3,500	3,500	3,500	3,500	3,500	17,500	17,500	17,500	17,500	17,500	5,250	110,250
Imputed interest	3,337	3,321	3,302	3,281	3,259	15,859	14,811	13,091	10,270	5,646	390	76,567
Net commitments	163	179	198	219	241	1,641	2,689	4,409	7,230	11,854	4,860	33,683
Summary—												
Remaining payments	111,716	111,716	111,716	111,716	111,716	557,953	552,412	390,701	212,791	101,374	9,847	2,383,658
Imputed interest	92,101	90,299	88,324	86,161	83,793	373,890	260,343	143,618	66,965	15,363	3,085	1,303,942
Net commitments	19,615	21,417	23,392	25,555	27,923	184,063	292,069	247,083	145,826	86,011	6,762	1,079,716

TABLE 10.5a

CAPITAL LEASES-PURCHASE OPTION EXERCISED DURING THE YEAR

(in thousands of dollars)

	Original lease plan				Values upon exercice of purchase option					
Department and agency identification of capital lease	Total minimum lease payments, including bargain purchase option	implicit interest	executory costs	Net commitments	Total minimum lease payments including purchase option exercised	Implicit interest	Net minimum lease payments	Executory costs	Purchase option exercised	Marker or appropriate value of acquisition
Public Works and Government Services—										
Scarborough (GOCB)	111,605	74,221	Nil	37,384	58,398	19,692	38,705	Nil	37,061	20,000
Indian Affairs and Northern Development —										
Office equipment	3,595	389	Nil	3,206	1,049	51	998	Nil	156	N/A
Veterans Affairs—										
Office equipment	8,585	908	Nil	7,677	8,492	1,017	3,848		3,627	N/A
Total	123,785	75,518		48,267	67,939	20,760	43,551		40,844	20,000

International Organizations

Table 10.6 summarizes commitments made to international organizations which are also summarized in Note 13 to the audited financial statements in Section 1 of this volume. These commitments relate to agreements with international organizations and other sovereign nations, which stipulate that the Government will disburse funds in future years for loans, advances and paid-in share. Some of these disbursements will be in the form of budgetary payments, while others will be non-budgetary. Additional information on these commitments is provided in Table 10.9 and in Note 12 to the audited financial statements in Section 1 of this volume.

TABLE 10.6

INTERNATIONAL ORGANIZATIONS COMMITMENT SUMMARY

(in millions of dollars)

	Undisbursed loans and advances	Future paid-in share capital	Total
Non-budgetary share capital and loans	247	139	386
Budgetary loans and advances	834		834
Total	1,081	139	1,220

Insurance Programs of Agent Enterprise Crown Corporations

Three Crown corporations currently operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, the Deposit Insurance Fund administered by the Canada Deposit Insurance Corporation has required funding from the Government to meet obligations.

Information presented below has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*".

In Table 10.7, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 13 to the financial statement of the Government in Section 1 of this volume.

TABLE 10.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2000

(in millions of dollars)

	Canada Deposit Insurance Corporation		Canada Mortgage and Housing Corporation(2)(6)				Export Development Corporation(3)(4)	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99	1999-2000	1998-99
Insurance in force as at reporting date	327,037	307,998	189,400	183,000	27,709	21,002	11,100	10,224
Opening balance of Fund/Allowance	27	-539	196	21	47	39	(3)	(3)
Revenues for the period—								
Premiums and fees	135	515	589	509	12	8	128	110
Investment income	32	28	241	252	6	5		
Other revenues	3	36	49	53	2	2		
Total revenues	170	579	879	814	20	15	128	110
Expenses for the period—								
Loss on/provision for claims	-5	-12	313	347			140	90
Interest on loans		8	-89		2			
Administrative and tax	17	17	302	257	7	7		
Funds returned to Government	1		24					
Other expenses							-15(4)	9(4)
Total expenses	13	13	550	604	9	7	125	99
Net income/loss (-) for the period—	157	566	329	210	11	8	3	11
Closing balance of Fund/Allowance	184	27	525	231	58	47	(3)	(3)
Net claims during the period (5)	35	58	384	246	*	*	120	47
Five year average of net claims paid	10	14	338	330	*	*	50	31

* Not applicable.

(1) The Canada Deposit Insurance (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

(2) Canada Mortgage and Housing Corporation (CMHC) administers three funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 1999 disclosed that the Fund had a surplus of $456.3 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of $5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. In return for payment of a premium, CMHC will reimburse homeowners 75 percent of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 2000 amounted to only $879,000 ($1,299,000) at March 31, 1999). Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.

(3) The Export Development Corporation provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. The corporation maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is $353 million ($308 million in 1999). Comparative figures have been restated to conform to the current year's presentation.

(4) For the Export Development Corporation, other expenses represent the foreign exchange gain or loss or loss on the allowance for claims.

(5) Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(6) The opening balance for the Mortgage Insurance Fund and the Mortgage-Backed Securities Guarantees Fund have been restated for Fiscal Year 1999-2000 to reflect an accounting policy change relating to the amortization and deferral of Gain/Loss over the life of the original investment.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for enterprise Crown corporations and other government business enterprises, all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations and other government business enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

The contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 10.8 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations, refer to Table 4.4—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.9—"Contingent Liabilities of Enterprise Crown Corporations and other Government business enterprises". However, in accordance with section 54 of the *Financial Administration Act*, the repayment of all money borrowed on behalf of the Crown is payable out of the Consolidated Revenue Fund and constitute potential obligations of the Government. Therefore, the borrowings of agent enterprise Crown corporations and other government business enterprises are reported with the contingent liabilities of the Government in compliance with the *Financial Administration Act* and are reported as such in Table 10.8. Three agent enterprise Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 10.7 of this section.

The contingent liabilities of the Government include borrowings by agent Crown corporations (net of allowance for losses) from non-government sources, and explicit guarantees by the Government for borrowings by non-agent Crown corporations and other government business enterprises made from the private sector. In other cases, the Government has agreed to guarantee loans made by agent enterprise Crown corporations to Indians for on-reserve housing. As well, the Government has also guaranteed collectively or specifically the loans of certain individuals and companies that they obtained from financial institutions in the private sector. These explicit guarantees cover guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total as are the contingent liabilities of consolidated Crown corporations in the following table. Also included, are contingent liabilities related to present and future callable share capital for international organizations.

Contingent liabilities other than loan guarantees and borrowings of agent enterprise Crown corporations and other government business enterprises, are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably and reliably estimated. Losses on loan guarantees are recorded in the accounts through a valuation allowance calculation when it is likely that a payment will be made to honor a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities through a valuation allowance for the portion not expected to be repaid directly by these corporations.

Also included in Table 10.8 are contingent liabilities related to present and future callable share capital for international organizations. These contingent liabilities may result in nonbudgetary future payments.

The following table is summarized in Note 14 to the financial statements of the Government in Section 1 of this volume.

TABLE 10.8
STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 2000

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
GUARANTEES BY THE GOVERNMENT OF		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		38,640,172,000 (3)
Borrowings by other government business enterprises		6,588,819,000 (4)
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	1,700,000,000 (7)	230,100,547 (5)
From other than agents		
Guarantee programs of the Government		
Canada Student Loans Act	10,781,963,150	1,355,893,633
Small Business Loans Act	2,738,407,538	1,256,214,558
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act		466,909,310
Advance Payments for Crops Act	400,000,000	290,951,092
Atlantic Enterprise Program		8,876,295 (6)
Enterprise development program	1,200,000,000	5,919,521 (8)
Fisheries Improvement Loans Act	46,595	46,595
Loans to Indians by approved lenders for on-reserve housing		985,023,150 (5)
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	987,350,000	324,358,025
Indian economic development	60,000,000 (8)	2,694,126 (5)
Aboriginal Economic Program		5,106,000
Time Air (1982) Ltd	10,000,000	984,590
	16,177,767,283	*4,702,976,895*
Other explicit loan guarantees		
Loans with respect to the *Hibernia Development Project Act*	1,660,000,000	237,900,000
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	122,564,987 (9)
Loan by First Union Commercial Corporation to Air Canada for purchase of aircraft	65,223,000	58,845,640
Loans to Government of Romania	27,000,000	24,000,000
Loans to Government of Brazil		171,897,967
Loans to Ridley Terminals Inc. for operating and capital purposes	101,000,000	84,035,000
	2,128,223,000	*699,243,594*
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	13,000,000,000 (10)	1,405,513,235
Insurance against accidents at nuclear installations under the *Nuclear Liability Act* (11)	1,050,000,000	589,449,679
	14,050,000,000	*1,994,962,914*

TABLE 10.8
STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 2000—*Concluded*

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
Other explicit guarantees		
Guarantees under the *Prairie Grain Advance Payments Act*	1,500,000,000	247,600,000
Guarantees under Section 19 of the *Canadian Wheat Board Act*		(12)
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		226,694,191
Guarantees under the *Agricultural Products Cooperative Marketing Act*		23,457,061
	1,500,000,000	*497,751,252*
Total gross guarantees	35,555,990,283	53,354,026,202
Less: allowance for losses		3,920,000,000
Net exposure under guarantees		49,434,026,202
INTERNATIONAL ORGANIZATIONS		17,504,404,395 (2)(13)
CLAIMS AND PENDING AND THREATENED LITIGATION		14,860,752,904 (2)(14)
COMPREHENSIVE NATIVE LAND CLAIMS		583,000,000 (15)
Subtotal		82,382,183,501
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		83,151,000
TOTAL(16)		82,465,334,501

---

(1) The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) The amount included here represent those claims which have been assessed and for which an estimated loss has been calculated. As explained in note 14 to the financial statements of the Government in Section 1 of this volume, the total contingency related to outstanding claims is not determinable.

(3) For details, see Table 9.6 in the previous section of this volume.

(4) For details, see Table 9.7 in the previous section of this volume.

(5) The contingent liability amounts related to guaranteed loans for On-Reserve Housing include $193,952,563 of undisbursed commitment by CMHC and other approved lenders for loans to be advanced by CMHC and the other approved lenders. As well, the contingent liability related to guaranteed loans for Indian Economic Development includes $2,694,126 of undisbursed commitment to borrowers for IEDG loans, for loans that will be advanced by lenders. These remaining loan advances will be made to the borrowers on the basis of progress made on the project for which they were approved.

(6) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($7,934,823 as at March 31, 2000) and in the Gaspé Peninsula and Magdalene Islands of Quebec where administration of the Program is the responsibility of the Economic Development Agency of Canada for the Regions of Quebec ($855,666 as at March 31, 2000). The Department of Industry has responsibility for all capital projects in excess of $20 million in the Atlantic provinces ($85,806 as at March 31, 2000).

(7) Department of Indian and Northern Affairs authorized a limit of $1.7 billion by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Corporation for farming purposes.

(8) The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be $60,000,000. As at March 31, 2000, $27,011,751 had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling $2,694,126 leaving a free balance of $30,294,123 available to issue further guarantees.

(9) Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

(10) The *Export Development Act* specifies that Export Development Corporation (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of $13 billion. In total, EDC has $5.0 billion outstanding against this limit, consisting of $1.4 billion in contingent liabilities, $2.6 billion in financing, $800 million in undisbursed loan guarantees and $200 million in undisbursed loan commitments.

(11) There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

(12) The Government has guaranteed payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board arising from default by sovereign purchasers of grain on credit under the Credit Grain Sales Program. At March 31, 2000, date of most recent available information, approximately $6.9 billion was recorded as a receivable on the books of the Board for such sales. There is no residual contingency (receivables less borrowings) to the government at March 31, 2000.

(13) The Government has contingent liabilities for callable share capital and future callable share capital related to shares in certain international organizations. Refer to Table 10.9 for further detail.

(14) The contingent liability represents the best possible estimate using actual experience, historical trends, legal and business risk assessments and statistical inferences of the potential liability of the government for more than 18,000 litigation cases, including Native residential school abuse, specific Native claims, property damage, expropriation and land claims and other forms of litigation. A significant number of litigations cases dealing with Aboriginal claims have not yet been assessed.

(15) Relates to 69 comprehensive native land claims under negotiation, accepted for negotiation or under review. The estimated liability is derived from 13 cases which have progressed to a point where quantification is possible. The remaining 56 cases have not yet been quantified.

(16) Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Five departments reported contingent gains as at March 31, 2000 totaling approximately $139.8 million.

International Organizations

Table 10.9 summarizes the contingent liabilities and commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances. Non-budgetary share capital and loans are considered to be assets of the Government, whereas budgetary loans and advances are considered to be transfer payments to the organizations or countries involved.

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations. Future callable share capital consists of callable share capital related to subscriptions that Canada has made a commitment to purchase in future.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 10.9 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2000.

Table 10.9 provides additional information on contingent liabilities for international organizations that are summarized in Table 10.8 and contractual commitments for international organizations that are summarized in Table 10.6. Information contained in this table is also summarized in Notes 12 and 14 to the financial statements which are included in Section 1 of this volume.

TABLE 10.9

INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES AND COMMITMENTS
(in millions of dollars)

	Contingent liabilities[1]				Commitments[1]		
	Callable share capital	Future callable share capital	Lines of credit	Total	Undisbursed loans and advances	Future paid-in share capital	Total
NON-BUDGETARY SHARE CAPITAL AND LOANS—							
African Development Bank	739			739		33	33
Asian Development Bank	2,819			2,819			
Caribbean Development Bank	71			71			
Inter-American Development Bank	5,604			5,604		[2]	
International Bank for Reconstruction and Development (World Bank)	7,347			7,347			
Multilateral Investment Guarantee Agency	37			37			
European Bank for Reconstruction and Development	888			888		106	106
International Monetary Fund					78		78
Developing countries—Canada Account					169		169
Subtotal	17,505			17,505	247	139	386
BUDGETARY LOANS AND ADVANCES—							
African Development Bank					157		157
Asian Development Bank					43 [2]		43
Caribbean Development Bank—Special					[2]		
Inter-American Development Fund					[2]		
International Development Association					405		405
International Fund for Agricultural Development					[2]		
International Monetary Fund					120		120
Montreal Protocol Fund					[2]		
GEF Trust Fund					92		92
Developing countries—Canada Account					17		17
Subtotal					834		834
Total	17,505			17,505	1,081	139	1,220

(1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2000 (1$US = $1.4494 Cdn; 1SDR = $1.95215 Cdn).

(2) These amounts represent, in certain cases, notes payable to be issued in future years.

Note : Canada has agreed to lend the Enhanced Structural Adjustment Facility special drawing rights (SDR) 500 million of which SDR 381 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 79.3 million has been paid-in.

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Index

INDEX

A

Accounting for expenditures, 3.8
Accounting for revenues, 3.2
Accounting policies,
    summary of significant, 1.10
Accounts payable, 5.4
    accruals and allowances, 1.8, 5.2
    and accrued liabilities, 1.8, 5.2, 5.4
    by category, 5.3
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, 5
Accounts receivable, 1.8, 7.2, 7.6
ACCOUNTS RECEIVABLE, *see Volume II (Part II), Section 4*
Accounts receivable of consolidated Crown corporations, 7.6
Accumulated deficit, 1.8, 1.15, 3.15
    beginning of year, 1.7, 3.2
    end of year, 1.7, 3.2
    Statement of, 2.4
ACQUISITION OF LAND, BUILDINGS AND WORKS, *see Volume II (Part II), Section 6*
ACQUISITION OF MACHINERY AND EQUIPMENT, *see Volume II (Part II), Section 7*
Administered accounts, 6.30, 6.33
Advance account—Canadian Film Development Corporation, 6.35, 6.41
African Development Bank, 9.28, 9.29, 9.30
African Development Fund, 9.29
Agent administered indian minors account, 6.29, 6.31
Aging of accounts receivable for non-tax revenues and revenues netted against expenditures, 7.7
Agricultural Commodities Stabilization Accounts, 4.10, 4.14
Agricultural service centres, 9.34, 9.36
Alexander Graham Bell National Historic Site, 4.11, 4.15
Allowance for borrowings of Crown corporations, 5.14
Allowance for employee benefits, 1.8, 5.2, 5.14
Allowance for loan guarantees, 5.14
Allowance for loan guarantees and borrowings of Crown corporations, 1.8, 5.2, 5.15
Allowance for pension adjustments, 6.2, 6.19, 6.25
Allowance for valuation, 1.8, 9.2, 9.46
Andean Development Corporation, 9.29
Annuities agents' pension account, 6.34, 6.39
Armed services—Estates, 6.30, 6.33
Asian Development Bank, 5.5, 9.28, 9.29, 9.30
Asian Development Fund, 9.29
Assets, 1.8
Assets and liabilities, statement of, 1.8, 2.5
Atlantic Development Board carry-over projects, 9.33, 9.35
Atlantic Provinces Power Development Act, 9.33, 9.35, 9.37
Atomic Energy of Canada Limited regional seismic monitoring station, 6.37, 6.45
Authorities available from previous years, *see Volume II (Part I), Section 1*
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *see Volume II (Part I), Section 1*
Authorities granted by statutes other than Appropriation Acts, *see Volume II (Part I), Section 1*
Authorities granted in current year Appropriation Acts, *see Volume II (Part I), Section 1*
Aviation gasoline and diesel fuel—Excise tax, 3.3

B

Bank of Canada, 9.5, 979
Bank of Thailand, 9.21, 9.22
Benefit trust fund, 6.30, 6.33
Borrowings by agent enterprise Crown corporations, 9.16
Borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.17
Borrowings expected to be repaid by these enterprise Crown corporations, 5.15
Borrowings of agent enterprise Crown corporations, 5.15
Budgetary transactions,
    expenditures, 1.6, 2.2
    revenues, 1.6, 2.2
Business Development Bank of Canada, 9.5

C

Canada bills, 6.2, 6.12
Canada Development Investment Corporation, 9.5, 9.7
    Canada Hibernia Holding Corporation, 9.5, 9.7
    Holdback—Privatization, 6.29, 6.31
Canada Foundation account, 6.35, 6.42
Canada Labour Code—Other, 6.29, 6.31
Canada Labour Code—Wage Recovery Appeals, 6.29, 6.31
Canada Lands Company Limited, 9.5, 9.7
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification, 6.34, 6.40
Canada Mortgage and Housing Corporation, 9.5 , 9.6
Canada notes, 6.2, 6.13
Canada Pension Plan, Due to, 1.8, 1.19, 6.2, 6.26
Canada Pension Plan Account, 6.2, 6.26
Canada Ports Corporation, 9.5, 9.8
Canada Post Corporation, 9.5, 9.8
Canada/Provinces Business Service Centre, 6.36, 6.43
Canada Savings Bonds, 1.8, 6.2, 6.10
Canadair holdback, *see* Holdback—Privatization
Canadian Centre for Occupational Health and Safety—Donations, 4.11, 4.16
Canadian Commercial Bank, 9.37, 9.40
Canadian Commercial Bank and Northland Bank Holdback Account, 4.11, 4.16
Canadian currency deposits, 7.3
Canadian Dairy Commission, 9.5, 9.8
    account, 6.29, 6.31
Canadian Film Development Corporation—Advance account, 6.35, 6.41
Canadian Forces housing projects, 9.38, 9.44
Canadian Forces Superannuation Account, 6.19, 6.20
Canadian Landmine Action Fund, 4.11, 4.16
Canadian producers of frozen groundfish, 9.37, 9.40
Canadian Sports Pool Corporation—Other outstanding liabilities, 6.35, 6.42
Candidates' and committees' deposits—Election and referendum, 6.30, 6.32
Cape-Breton Development Corporation, 9.5, 9.8
Capital leases, 10.11
Capital leases-purchase option exercised during the year, 10.12
Caribbean Development Bank, 5.5, 9.28, 9.29, 9.31
CASH AND ACCOUNTS RECEIVABLE, 7
Cash and accounts receivable, 1.8, 7.2

C—*Concluded*

Cash in bank, 1.8, 7.2, 7.3
    at beginning of year, 1.6, 2.2
    at end of year, 1.6, 2.2, 2.7
Cash in hands of collectors and in transit, 7.4
Cash in transit, 1.8, 7.2, 7.4
Civil service insurance fund, 6.34, 6.38
Claims and pending and threatened litigation, 1.22
Claudia de Hueck Bequest Account, 4.11, 4.15
Collaborative research projects, 6.35, 6.42
Commitments under capital lease arrangements, 10.11
    in order of maturity, 10.12
Commodity Industry Development Fund—Province, 6.34, 6.40
Common school funds—Ontario and Quebec, 6.35, 6.41
Commonwealth War Graves Commission, 9.38, 9.45
Company stock option, 9.38, 9.43
Comprehensive development plan agreement, 9.33, 9.36
Confederation Bridge, 6.2, 6.28, 9.38, 9.45
CONSOLIDATED ACCOUNTS, 4
Consolidated Crown corporations, 4.3
    other cash, 7.4
Consolidated specified purpose accounts, 4.10
Construction of multi-purpose exhibition buildings, 9.37, 9.39
Continental geoscience division—Ontario Hydro, 6.37, 6.45
Contingent liabilities, 1.22, 10.16
    of consolidated Crown corporations, 4.8
    of enterprise Crown corporations and other Government Business Enterprises, 9.18
    Statement of, 10.17
Contractors' security deposits, 6.30, 6.32
Contractual commitments, 1.20, 10.2
    Schedule of minimum payments, 10.3
Corporate Sponsorships and Donations, 4.11, 4.16
Corporation income tax, 1.7, 3.3, 3.5
Council for Yukon Indians (Elders), 9.37, 9.42
Credit card - Special project fund, 6.37, 6.46
Crop Reinsurance Fund, 4.10, 4.14
Cross-currency swap revaluation account, 5.4, 5.13
Crown corporations and Other Government Business Enterprises, 1.21
Crown corporation expenditures, 1.7, 3.2, 3.12
Crown Corporation Trusts—Donations, 6.37, 6.45
Crown corporations' surplus moneys, 6.29, 6.31
    St Lawrence Seaway Authority, The, 6.29
Cultural industries, 9.37, 9.39
Cultural property, 9.37, 9.39
Customs import duties, 1.7, 2.3, 3.3, 3.6

D

Debt Servicing and Reduction Account, Statement of transactions, 1.23
Deferred revenues, 5.4, 5.13
Deficit for the year, 2.2
    surplus, 1.7, 2.2
Dependants' pension
    fund, 6.34, 6.39
    plan, 6.59
Deposit accounts, 6.29
Deposit and trust accounts, 6.2, 6.29
Deposit/Disbursements — Worker's Compensation Board, 6.34, 6.40

D—*Concluded*

Detailed statement of
    expenditure transactions, 2.4
    foreign exchange, unmatured debt and cash transactions, 2.7
    non-budgetary transactions, 2.6
    revenue transactions, 2.3
Details of other program expenditures of other ministries, *see Volume II (Part I), Section 1*
Details of other transfer payments, *see Volume II (Part I), Section 1*
Details of respendable amounts, *see related ministerial section in Volume II (Part I)*
Developing countries—International development assistance, 9.21, 9.25
Development of export trade, 9.21, 9.23, 9.37, 9.40
Domestic coinage, 3.3
Donations—Canadian Centre for Occupation Health and Safety, 4.11, 4.16
Donations for research—Medical Research Council, 4.11, 4.16
Due to Canada Pension Plan, 1.8, 1.19, 6.2, 6.26
Dyskinesia and torticollis research, 6.35, 6.42

E

Egypt-Canada Memorandum of Cooperation, 6.37, 6.46
Election and referendum—Candidates' and committees' deposits, 6.30, 6.32
Employment Insurance Account, 4.10, 4.13
Employment insurance
    premiums, 1.7, 2.3, 3.3, 3.5
    warrants, 7.5
Endangered Species—Donations, 4.11, 4.15
Energy taxes, 1.7, 2.3, 3.3, 3.6
Enterprise Crown corporations, 9.2, 9.5
    and other Government Business Enterprises, 1.8, 9.4, 9.5
Environmental liabilities, 1.22
Environmental Studies Research Fund,
    Indian Affairs and Northern Development, 4.11, 4.16
    Natural Resources, 4.11, 4.16
Estates—Armed services, 6.30, 6.33
Estates fund, 6.30, 6.33
Euro medium term-notes, 6.2, 6.14
European Bank for Reconstruction and Development, 5.5, 9.28, 9.30
Exchange Fund Account, 8.4
Excise duties, 3.3
Excise tax
    aviation gasoline and diesel fuel, 3.3
    gasoline, 3.3
Excise taxes and duties, 1.7, 2.3, 3.3, 3.5
    miscellaneous, 3.3
    other, 1.7, 2.3, 3.3, 3.6
Expenditures, 1.7, 1.13, 3.2, 3.8
    by source, 3.10
    by standard object, 3.13
    by type, total net, 3.9
    under statutory authorities, 3.13, 3.14
Export Development Corporation, 9.5, 9.6
External expenditures by type, 3.8
External revenues by main classification, 3.3

F

- Fair wages suspense account, 6.35, 6.42
- Farm Credit Corporation, 9.6, 9.8
- Federal Court special account, 6.36, 6.45
- Federal/provincial agreement—Advance account, 6.36, 6.44
- Federal/provincial cost-sharing agreements, 6.35, 6.41
- Federal-provincial fiscal arrangements, 9.33, 9.35
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume II (Part II), Section 11*
- Federal/provincial shared-cost project, 6.35, 6.43
  - Human Resources Development, 6.35, 6.42
  - Interprovincial Computerized Examination Management System (ICEMS), 6.35, 6.43
- Field British Columbia and Yukon Operations of the Northern Canada Power Commission, 6.29, 6.31
- 50th Anniversary of the Canadian Citizenship Act Celebration, 4.11, 4.15
- Financial assistance to Canadians abroad, 6.35, 6.42
- Financial assistance under budgetary appropriations to
  - consolidated Crown corporations, 4.9
  - enterprise Crown corporations and other Government Business Enterprises, 9.19
- Financial position of consolidated Crown corporations — Assets and liabilities, 4.4
- Financial position of enterprise Crown corporations and other Government Business Enterprises—Assets and liabilities, 9.12
- FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see Volume II (Part II), Section 2*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume II (Part II), Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS AND OBSERVATIONS OF THE AUDITOR GENERAL, 1
- Financing activities, 1.9
- Fines—Indian Act, 6.36, 6.43
- Fines for the Transportation of Dangerous Goods, 4.12, 4.17
- First Nations in British Columbia, 9.37, 9.42
- Fish Habitat Restoration Account, 4.11, 4.15
- Fixed assets, purchases and operating leases, Transfer payment agreements, 10.3
- Flight Recorder Software Systems Account, 4.11, 4.16
- Foreign claims fund, 6.35, 6.41
- Foreign currency deposits, 7.3
- FOREIGN EXCHANGE ACCOUNTS, 8
- Foreign exchange accounts, 1.8, 1.19, 8.2
- Foreign exchange activities, 1.9
- Foreign exchange transactions, 2.7
  - net requirement for, 1.6
  - net source from, 2.2
- Foreign governments, 6.36, 6.45
- Francophone Summits, 6.37, 6.45
- Funds from non-governmental organizations, 6.35, 6.42

G

- Gasoline—Excise tax, 3.3
- General security deposits, 6.29, 6.31
- Global Environment Facility, 9.29, 9.32
- Gold reserves, 1.19
- Goods and services tax, 1.7, 2.3, 3.3, 3.6
- Government Annuities Account, 6.2, 6.27, 6.55
- Government of the Yukon Territory, 9.35, 9.36
- Government spending, 3.10

G—*Concluded*

- Guarantee deposits
  - Agriculture and Agri-food, 6.29, 6.31
  - Board of Arbitration and Review Tribunal, 6.29, 6.31
  - Canada Customs and Revenue Agency, 6.29, 6.31
  - Indian Affairs and Northern Development, 6.29, 6.32
    - oil and gas, 6.29, 6.32
    - reserve resources, 6.29, 6.32
  - Natural Resources—Oil and gas, 6.30, 6.32
- Guarantees by the Government, 1.22

H

- Haddock fishermen, 9.37, 9.40
- Halifax 1917 explosion pension account, 6.30, 6.32
- Hamilton Harbour Commissioners, 9.38, 9.45
- Health Insurance Supplementary Account, 4.10, 4.14
- Hibernia Development Project, 9.38, 9.44
- H.L. Holmes Fund, 4.11, 4.16
- Holdback—Privatization, 6.29, 6.31

I

- Immigration guarantee fund, 6.29, 6.31
- Imprest account cheques, 7.5
- Imprest accounts, standing advances and authorized loans, 9.37, 9.39
- Income from securities in trust—Bankruptcy and Insolvency Act, 6.36, 6.43
- Income tax,
  - corporation, 1.7, 2.3, 3.3, 3.5
  - personal, 1.7, 2.3, 3.3, 3.5
  - revenues, other, 1.7, 2.3, 3.3, 3.5
- Indian
  - agencies revenue trust bank accounts, 6.36, 6.43
  - band funds, 6.30, 6,32
    - capital accounts, 6.30, 6.32
    - revenue accounts, 6.30, 6.32
    - shares and certificates, 6.36, 6.43
  - compensation funds, 6.36, 6.43
  - economic development fund, 9.37, 9.42
  - estate accounts, 6.30, 6.33
  - housing assistance fund, 9.37, 9.42
  - moneys suspense account, 6.36, 6.43
  - savings accounts, 6.30, 6.33
  - special accounts, 6.36, 6.43
- Inmates' trust fund, 6.30, 6.33
- Insurance accounts, 4.10, 4.13
- Insurance and death benefit accounts, 6.34
- Insurance companies—Interest on bonds, 6.37, 6.45
- Insurance company liquidation, 6.34, 6.38
- Insurance programs, 1.21
- Insurance programs of agent enterprise Crown corporations, 10.14
  - Summary of, 10.15
- Inter-American Development Bank, 5.5, 9.29, 9.31
- Interest
  - accrued, 5.14
  - due, 5.14
  - on bonds—Insurance companies, 6.37, 6.45
  - rates, unmatured debt, 6.15
- Interest and matured debt, 1.8, 5.2, 5.14

I —*Concluded*

INTEREST-BEARING DEBT, 6
Interest-bearing debt, 1.8, 6.2
    by category, 6.3
International Bank for Reconstruction and Development, 9.29
    (World Bank), 9.28, 9.30
International development assistance, 9.25
International Development Association, 5.5, 9.29, 9.32
International Finance Corporation, 9.28, 9.30
International financial institutions, 5.5, 9.29, 9.32
International Monetary Fund
    Enhanced Structural Adjustment Facility,
    notes payable, 8.2, 8.3
    subscriptions, 8.2, 8.3
    Poverty Reduction and Growth Facility, 9.31
International organizations, 1.8, 1.22, 9.2, 9.27, 9.28, 10.12, 10.19
    commitment summary, 10.12
    contingent liabilities and commitments, 10.19
International organizations and associations, 9.28, 9.31
International reserves held in the Exchange Fund Account, 8.2, 8.3
Interport Loan Fund, 9.5, 9.8
Inuit loan fund, 9.37, 9.43
Investing activities, 1.9
Investors' Indemnity Account, 4.10, 4.13

J

Jamaica, 9.21, 9.22
Jobs and economic restoration iniative, 6.36, 6.44
Joint and mixed enterprises, 9.2, 9.20
Joint research and development projects,
    National Defence, 6.37, 6.45
    Royal Canadian Mounted Police, 6.37, 6.46
    Solicitor General, 6.37, 6.46
Judges Act, 6.20

L

Labour standards suspense account, 6.35, 6.43
Liabilities, 1.8
LOANS, INVESTMENTS AND ADVANCES, 9
Loans, investments and advances, 1.8, 2.6, 9.2, 9.3
    by category, 9.3
Loans and accountable advances, 9.37
Loans to assist industry in the Cape Breton area, 9.38, 9.44
Loans to enterprises in Newfoundland and Labrador, 9.38, 9.44
Locally-engaged contributory pension account, 6.34, 6.39
Long-term accounts receivable for non-tax revenues and revenues netted against expenditures, 7.7
Lower Churchill Development Corporation Limited, 9.20

M

Mackenzie King trust account, 6.35, 6.41
Manufacturing, processing and service industries in Canada, 9.38, 9.44
Marconi Celebration Trust Fund, 4.11, 4.15
Market development incentive payments—Alberta, 6.37, 6.45
Marketable bonds, 6.2, 6.4
    payable in Canadian currency, 1.8, 6.2, 6.4
    payable in foreign currencies, 1.8, 6.2, 6.8
Matured debt, 5.14

M—*Concluded*

Maturity and currency of borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.17
Maturity of Government, 6.16
Medical Research Council—Donations for Research, 4.11, 4.16
Members of Parliament Retirement Compensation Arrangements Account, 6.19, 6.20, 6.23
Members of Parliament Retiring Allowances Account, 6.19, 6.20, 6.22
Military purchases excess funds deposit, 6.37, 6.46
Ministerial expenditures by standard object, *see Volume II (Part I), Section 1*
Ministerial expenditures by type, *see Volume II (Part I), Section 1*
Ministerial revenues by main classification, *see Volume II (Part I), Section 1*
Ministry summary (of source and disposition of authorities), *see related ministerial section in Volume II (Part I)*
Miscellaneous accountable advances, 9.37, 9.39
Miscellaneous accountable imprest and standing advances, 9.37, 9.39
Miscellaneous federal/provincial projects, 6.35, 6.42
Miscellaneous non-tax revenues, 3.3
Miscellaneous paylist deductions, 5.4, 5.13
Miscellaneous projects deposits—
    Canadian Heritage, 6.35, 6.41
    Environment, 6.35, 6.41
    Fisheries and Oceans, 6.35, 6.41
    Natural Resources, 6.37, 6.45
Missions abroad, 9.37, 9.39
Montreal Port Authority, 9.5, 9.9
Mounted Police Foundation, 6.37, 6.46
Multilateral Investment Guarantee Agency, 5.5, 9.28, 9.30
Municipal Development and Loan Board, 9.33, 9.35

N

National Archives of Canada—Donations, 4.11, 4.15
National Battlefields Commission—Trust Fund Account, 4.11, 4.15
National governments including developing countries, 1.8, 1.21, 9.2, 9.21
National Library—Special Operating Account, 4.11, 4.15
National Research Council of Canada—Trust Fund, 6.36, 6.44
National Round Table on the Environment and Economy—Donations, 4.12, 4.16
Native claimants, 9.37, 9.43
NATO, *see* North Atlantic Treaty Organization
Natural Sciences and Engineering Research Council—Trust Fund, 6.36, 6.44
Net gain on exchange, 3.3
Net Income Stabilization Account, 6.34, 6.40
New Parks and Historic Site Accounts, 4.11, 4.15
Non-budgetary transactions, 1.6, 2.2
Non-government agencies, 6.37, 6.45
Non-lapsing authorities granted/repealed in the current year, *see Volume II (Part I), Section 1*
Non-marketable bonds and bonds, 6.2, 6.11
Non-tax revenues, 1.7, 2.3, 3.2, 3.3, 3.7
Non-tax revenues and revenues netted against expenditures, 7.6
Nordion International Inc., 9.38, 9.44

N—*Concluded*

North Atlantic Treaty Organization (NATO)
  damage claims recoverable, 9.21, 9.26
  infrastructure projects, 6.37, 6.45
North Portage Development Corporation, 9.20
Notes payable to international organizations, 5.4, 5.5
Notes to the financial statements of the Government of Canada, 1.10
Nuclear Liability Reinsurance Account, 4.10, 4.14

O

Observations by the Auditor General, 1.26
Operating activities, 1.9
Opinion of the Auditor General on the financial statements of the Government of Canada, 1.5
Other accounts payable and accrued liabilities, 5.4, 5.13
Other cash—Consolidated Crown corporations, 7.4
OTHER GOVERNMENT-WIDE INFORMATION, *see Volume II (Part II), Section 12*
OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, 10
Other information related to the financial statements, 10.2
Other level of Government, 2.4
Other loans, investments and advances, 1.8, 9.2, 9.37
OTHER MISCELLANEOUS INFORMATION, *see Volume II (Part II), Section 13*
Other non-tax revenues, 1.7, 2.3, 3.3, 3.7
Other outstanding liabilities—Canadian Sports Pool Corporation, 6.35, 6.42
Other program expenditures, 1.7, 3.2, 3.12
Other receivables, 7.6
Other specified purpose accounts, 4.12, 4.14, 6.2, 6.34
Ottawa Civil Service Recreational Association, 9.37, 9.40
Outstanding cheques, 7.5
Outstanding cheques and warrants, 1.8, 7.2, 7.5

P

Pan American Health Organization (SIREVA), 6.35, 6.42
Pan Asia Research and Development Grants Program, 6.36, 6.43
Parolees, 9.38, 9.45
PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume II (Part II), Section 10*
Pension accounts, 6.34
Pension and other accounts, 1.8, 2.6, 6.2, 6.17
  other, 1.8
Personal income tax, 1.7, 3.3, 3.5
Personnel posted abroad, 9.37, 9.39
Petro-Canada, 9.20
Petro-Canada Enterprises Inc—Shares, 6.36, 6.44
Petro-Canada Limited—Cash reserve, 6.29, 6.31
Pilot Training Program—MILIT-AIR Inc., 6.2, 6.28, 9.38, 9.44
Portfolio investments, 1.8
Preface to the financial statements of the Government of Canada, 1.2
Prime Minister Awards, 4.11, 4.16
Privileges, licences and permits, 3.3
Proceeds from sales, 3.3
Proceeds from the disposal of surplus Crown assets, 3.3
PROFESSIONAL AND SPECIAL SERVICES, *see Volume II (Part II), Section 5*

P—*Concluded*

Program objective and activity description, *see related ministerial section in Volume II (Part I)*
Programs by activity, *see related ministerial section in Volume II (Part I)*
Project deposits—Statistics Canada, 6.36, 6.44
Provincial and territorial governments, 1.8, 9.2, 9.33
Provincial and territorial tax collection agreements account, 5.4, 5.6, 5.7
Provincial workers' compensation boards, 9.37, 9.42
PUBLIC DEBT CHARGES, *see Volume II (Part II), Section 9*
Public debt charges, 1.7, 3.2, 3.12
Public sector pensions, 1.8, 1.18, 6.2, 6.17, 6.19
Public Service death benefit account, 6.34, 6.39
Public Service Superannuation Account, 6.19, 6.20, 6.21

Q

Queen's Fellowship fund—Social Sciences and Humanities Research Council, 6.36, 6.44

R

Radarsat, 6.36, 6.44
Recapitulation of external expenditures by standard object, *see Volume II (Part I), Section 1*
Recapitulation of external expenditures by type, *see Volume II (Part I), Section 1*
Recapitulation of external revenues by main classification, *see Volume II (Part I), Section 1*
Receiver General
  current deposits, 7.3
  special deposits, 7.3
Refunds of previous years' expenditures, 3.3
Regular forces death benefit account, 6.34, 6.38
Retirement Compensation Arrangements (RCA) Account, 6.19, 6.20, 6.24
Return on investments, 1.7, 2.3, 3.3, 3.7
Returned soldiers' insurance fund, 6.34, 6.39
Revenues, *see related ministerial section in Volume II (Part I)*
Revenues, 1.7, 1.12, 3.2
  by main classification, total net, 3.4
  from all sources, 3.5
  other income tax, 1.7, 3.3, 3.5
REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT, 3
Revenues, expenditures and accumulated deficit, 3.2
Revenues, expenses and other changes in equity of
  consolidated Crown corporations, 4.6
  enterprise Crown corporations and other Government Business Enterprises, 9.14
Rideau Hall Donations, 4.11, 4.16
Royal Canadian Mint, 9.5, 9.9
Royal Canadian Mounted Police
  benefit trust fund, 6.30, 6.33
  dependants' pension fund, 6.34, 6.39
  dependants' pension plan, 6.59
  Pipe Band (NCR), 4.12, 4.17
  Superannuation Account, 6.19, 6.20, 6.22

S

Saint John Harbour Bridge Authority, 9.38, 9.45
St Lawrence Seaway Dredging, 6.35, 6.41
St Lawrence Seaway Management Corporation, 9.38, 9.45
Sales of seized assets, 6.35, 6.41
Schedule of minimum payments, 10.3
Scholastic awards, 6.30, 6.33
Securities held and short-term investments, 6.2
Securities held by the Canada Pension Plan Investment Board, 6.26
Securities held by the Canada Pension Plan Investment Fund, 6.2, 6.26
Securities in trust—Bankruptcy and Insolvency Act, 6.36, 6.44
Security for costs,
  Supreme Court of Canada, 6.30, 6.32
  Tax Court of Canada, 6.30, 6.32
Seized assets,
  Canadian funds, 6.37, 6.46
Seized property—Cash, 6.30, 6.32
Seized Property Proceeds Account, 4.12, 4.17
Seized Property Working Capital Account, 9.38, 9.45
Service fees, 3.3
Shared-cost agreements,
  Canadian Food Inspection Agency, 6.34, 6.40
  conferences and training, 6.35, 6.41
  International Joint Commission, 6.35, 6.42
  NAFTA Secretariat, Canadian Section, 6.35, 6.42
  Port of Churchill, 6.36, 6.45
  research, 6.34, 6.37, 6.40, 6.45
  tourism, 6.36, 6.44
Shared-cost/joint project agreements, 6.35, 6.41
  research, 6.36, 6.44
Shared-cost projects
  Canadian Heritage, 6.35, 6.41
  Canadian International Development Agency
    International conferences, 6.35, 6.42
  Foreign Affairs and International Trade, 6.35, 6.42
  Industry, 6.36, 6.44
  Natural Resources, 6.37, 6.45
Ship-Source Oil Pollution Fund, 4.10, 4.14
Short-term investments in Canada bonds, 6.26
Social Sciences and Humanities Research Council—Trust Fund, 6.36, 6.44
Société du parc industriel et portuaire Québec-Sud, 9.21, 9.23
Source and disposition of authorities by type (voted and statutory), *see Volume II (Part I), Section 1*
Source and disposition of budgetary authorities by ministry, *see Volume II (Part I), Section 1*
Source and disposition of non-budgetary authorities by ministry, *see Volume II (Part I), Section 1*
Special areas and highways agreement,
  Atlantic Canada Opportunities Agency, 9.33, 9.34, 9.36
Special drawing rights allocations, 8.2, 8.3
Special Operating Account—National Library, 4.11, 4.15
Special project fund — Credit card, 6.37, 6.46
Specified purpose accounts,
  other, 4.12, 4.14, 6.2, 6.34
Spending and borrowing authorities, 1.11
Sponsorship Agreement—Contributions, 6.37, 6.46
Statement of accumulated deficit, 2.4
Statement of accumulated deficit in terms of total liabilities and total assets, 3.15

S—*Concluded*

Statement of all borrowing transactions on behalf of Her Majesty, 6.16
Statement of assets and liabilities, 1.8, 2.5
Statement of changes in financial position, 1.9
  Financing activities, 1.9
  Foreign exchange activities, 1.9
  Investing activities, 1.9
  Operating activities, 1.9
Statement of contingent liabilities, 10.17
Statement of responsibility, 1.4
Statement of revenues, expenditures and accumulated deficit, 1.7
Statement of revenues and expenditures, *see Volume II (Part I), Section 1*
Statement of transactions, 1.6
Statement of transactions of the Debt Servicing and Reduction Account, 1.23
Summary combined financial statements of enterprise Crown corporations and other Government Business Enterprises by segment, 9.11
Summary financial statements of
  consolidated Crown corporations, 4.3
  enterprise Crown corporations and other Government Business Enterprises, 9.10
Summary of insurance programs of agent enterprise Crown corporations, 10.14
Summary of significant accounting policies, 1.10
Summary of transactions in public sector pensions that resulted in charges to expenditures, 6.20
Summary statement of transactions, 2.2
Superannuation accounts, 6.2, 6.19
SUPPLEMENTARY FINANCIAL INFORMATION, 2
Supplementary financial information, 2.2
Supplementary Fines Fish Account, 4.11, 4.16
SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, *see Volume II (Part II), Section 3*
Supplementary Retirement Benefits Account, 6.19, 6.20, 6.25
Surplus for the year, 1.7, 2.2, 3.2
Suspense accounts, 5.4, 5.13

T

Tax revenues, 1.7, 2.3, 3.2, 3.3, 3.5
Temporary deposits received from importers, 6.29, 6.31
Transactions in the Employment Insurance Account, 4.13
Transfer payment agreements, fixed assets, purchases and operating leases, 10.3, 10.4
TRANSFER PAYMENTS, *see Volume II (Part II), Section 8*
Transfer payments, *see related ministerial section in Volume II (Part I)*
Transfer payments, 1.7, 3.2, 3.10
  by province, certain, 3.11
Transportation and assistance loans, 9.37, 9.39
Treasury bills, 1.8, 6.2, 6.9
  average yields at tender, 6.15
Treaty Land Entitlement (Saskatchewan) Fund, 6.36, 6.43
Trust accounts, 6.30

T—*Concluded*

Trust fund
  National Research Council of Canada, 6.36, 6.44
  Natural Sciences and Engineering Research Council, 6.36, 6.44
  Social Sciences and Humanities Research Council, 6.36, 6.44
Trustee Performance Securities, 6.29, 6.32

U

Unamortized commissions on Canada savings bonds, 5.14
Unamortized discounts and premiums on marketable bonds, 5.14
Unamortized discounts on
  Canada bills, 5.14
  Treasury bills, 5.14
Unclaimed dividends and undistributed assets
  Bankruptcy and Insolvency Act, 6.36, 6.44
  Canada Business Corporations Act, 6.36, 6.44
  Winding-up Act, 6.36, 6.44
United Kingdom, 9.21, 9.22
  Deferred principal, 9.21, 9.22
  United Kingdom Financial Agreement Act, 1946, 9.21
Unmatured debt, 1.8, 1.15, 6.2, 6.4
  and other financial instruments, 1.15
  as at March 31, from 1996 to 2000, with the average rate of interest thereon, 6.15
  payable in Canadian currency, 1.8, 6.2, 6.4
  payable in foreign currencies, 1.8, 6.2, 6.8
Unmatured debt transactions, 2.7
  net requirement from, 1.6
  net source from, 2.2

V

Veterans administration and welfare trust fund, 6.30, 6.33
Veterans insurance fund, 6.34, 6.39
Veterans' Land Act Fund, 9.38, 9.46

W

War claims fund—World War II, 6.35, 6.41
Western Grain Stabilization Account, 4.10, 4.12
Winding-up Act—Unclaimed dividends and undistributed assets, 6.36, 6.44
Winter capital projects fund, 9.33, 9.35
World Health Organization, 6.35, 6.42

Y

Yukon Energy Corporation, 9.37, 9.43

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2000

Volume II

Part I

Details of Expenditures and Revenues

Canada

© Minister of Public Works and Government Services Canada 2000

Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2000-2-1E
ISBN 0-660-18105-3

VOLUME II (PART I)

1999-2000

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction
1. Summary Tables
2. Agriculture and Agri-Food
3. Canada Customs and Revenue Agency
4. Canadian Heritage
5. Citizenship and Immigration
6. Environment
7. Finance
8. Fisheries and Oceans
9. Foreign Affairs and International Trade
10. Governor General
11. Health
12. Human Resources Development
13. Indian Affairs and Northern Development
14. Industry
15. Justice
16. National Defence
17. Natural Resources
18. Parliament
19. Privy Council
20. Public Works and Government Services
21. Solicitor General
22. Transport
23. Treasury Board
24. Veterans Affairs
25. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act.*

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in the Estimates;
    - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - amounts of previous years' overexpenditures paid or settled in the current year.
    - proceeds from the disposal of surplus Crown assets.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenditures on both a gross and net basis
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenditures of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by main classification for each ministry
Table 4a	reconciles Table 4 with Table 1
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Business Line*
  This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
  This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.

- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Summary Tables

CONTENTS

Page

Summary tables —

Table 1 — Statement of revenues and expenditures 1.3
Table 2 — Ministerial expenditures by type 1.4
Table 2a — Recapitulation of external expenditures by type 1.9
Table 2b — Details of other transfer payments 1.10
Table 2c — Details of other program expenditures of other ministries 1.11
Table 3 — Ministerial expenditures by standard object 1.12
Table 3a — Recapitulation of external expenditures by standard object 1.19
Table 4 — Ministerial revenues by main classification 1.20
Table 4a — Recapitulation of external revenues by main classification 1.25
Table 5 — Source and disposition of budgetary authorities by ministry 1.27
Table 6 — Source and disposition of non-budgetary authorities by ministry 1.32
Table 7 — Source and disposition of authorities by type (voted and statutory) 1.34

Appendices —

Appendix 1 — Authorities granted in current year Appropriation Acts 1.39
Appendix 2 — Authorities granted by statutes other than Appropriation Acts 1.61
Appendix 3 — Authorities available from previous years 1.72
Appendix 4 — Non-lapsing authorities granted/repealed in the current year 1.80
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets 1.82

TABLE 1

Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada.*

(in thousands of dollars)

REVENUES	Gross	Net
Tax Revenues—		
Income tax—		
Personal	84,823,873	79,377,909
Corporation	23,170,207	23,170,207
Other income tax revenues	3,499,284	3,499,284
	111,493,364	*105,047,400*
Employment insurance premiums	18,511,712	18,511,712
Excise taxes and duties—		
Goods and services tax	25,710,398	22,790,207
Energy taxes—		
Excise tax—Gasoline	4,283,593	4,283,593
Excise tax—Aviation gasoline and diesel fuel	473,541	473,541
	4,757,134	*4,757,134*
Customs import duties	2,104,214	2,104,214
Other excise taxes and duties—		
Excise duties	3,412,088	3,412,088
Miscellaneous excise taxes and duties	(177,877)	(177,877)
	3,234,211	*3,234,211*
	35,805,957	*32,885,766*
Total Tax Revenues	**165,811,033**	**157,444,878**
Non-Tax Revenues—		
Return on investments	5,403,413	5,251,467
Other non-tax revenues—		
Privileges, licences and permits	2,090,936	909,204
Refunds of previous years' expenditures	558,745	558,743
Service fees	1,061,562	527,102
Proceeds from sales	323,424	46,114
Proceeds from the disposal of surplus Crown assets	42,935	42,935
Domestic coinage	169,924	169,924
Miscellaneous non-tax revenues	2,628,615	758,219
Total Non-Tax Revenues	**12,279,554**	**8,263,708**
TOTAL REVENUES	**178,090,587**	**165,708,586**

EXPENDITURES	Gross	Net
Transfer Payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	22,856,836	23,410,411
Employment insurance benefits	11,300,876	11,300,876
Canada health and social transfer	14,891,537	14,891,537
Fiscal arrangements	10,720,822	10,720,822
Canada Assistance Plan	56,141	56,141
Insurance and medical care	(19)	(19)
Alternative payments for standing programs	(2,425,343)	(2,425,343)
Canada child tax benefits	5,999,539	...
Other transfer payments	21,455,429	18,535,238
Total Transfer Payments	**84,855,818**	**76,489,663**
Crown Corporation Expenditures	**4,343,176**	**2,952,784**
Other Program Expenditures—		
Canada Customs and Revenue Agency	2,788,752	2,731,076
Fisheries and Oceans	1,168,152	1,127,021
Foreign Affairs and International Trade	1,408,639	1,335,176
Health	2,108,325	2,052,799
Human Resources Development	2,025,421	1,686,682
Industry	1,900,758	1,778,526
National Defence	10,573,537	10,201,316
Public Works and Government Services	1,967,689	1,833,217
Solicitor General	3,707,489	2,920,087
Other ministries	7,297,414	6,654,822
Total Other Program Expenditures	**34,946,176**	**32,320,722**
Total Program Expenditures	**124,145,170**	**111,763,169**
Public Debt Charges	**41,647,313**	**41,647,313**
TOTAL EXPENDITURES	**165,792,483**	**153,410,482**
(SURPLUS) / DEFICIT	**(12,298,104)**	**(12,298,104)**

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

		Transfer payments [1]											
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total expenditures
2	**Agriculture and Agri-Food**												
	Department	...	...	...	...	...	...	...	...	1,518,792	1,518,792	561,329	2,080,121
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	2,585	2,585
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	...	4,005	4,005	324,464	328,469
	Total Ministry	...	...	...	...	...	...	...	...	1,522,797	1,522,797	888,378	2,411,175
3	**Canada Customs and Revenue Agency**	...	...	...	...	...	...	...	...	183,127	183,127	2,752,043	2,935,170
4	**Canadian Heritage**												
	Department	...	...	...	...	...	...	...	...	702,498	702,498	183,490	885,988
	Canada Council	...	...	...	...	...	...	...	...	...	...	116,583	116,583
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	879,187	879,187
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	78,993	78,993
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	47,344	47,344
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	21,658	21,658
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	...	8,248	8,248
	National Archives of Canada	...	...	...	...	...	...	...	...	1,765	1,765	47,687	49,452
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	24,915	24,915
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	...	10,189	10,189
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	107,401	107,401
	National Film Board	...	...	...	...	...	...	...	...	330	330	59,688	60,018
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	36,273	36,273
	National Library	...	...	...	...	...	...	...	...	36	36	33,450	33,486
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	20,301	20,301
	Parks Canada Agency [4]	...	...	...	...	...	...	...	...	4,553	4,553	383,866	388,419
	Public Service Commission	...	...	...	...	...	...	...	...	...	...	119,617	119,617
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	...	8,250	8,250	12,605	20,855
	Total Ministry	...	...	...	...	...	...	...	...	717,432	717,432	2,191,495	2,908,927

5	**Citizenship and Immigration**												
	Department	...	...	...	...	...	...	...	...	366,533	366,533	489,314	855,847
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	...	...	87,935	87,935
	Total Ministry	...	...	...	...	...	...	...	...	**366,533**	**366,533**	**577,249**	**943,782**
6	**Environment**												
	Department	...	...	...	...	...	...	...	...	167,788	167,788	552,198	719,986
	Canadian Environmental Assessment Agency	...	...	...	...	...	...	...	...	455	455	10,960	11,415
	Total Ministry	...	...	...	...	...	...	...	...	**168,243**	**168,243**	**563,158**	**731,401**
7	**Finance**												
	Department	...	...	15,891,537	10,797,822	...	...	...	(2,425,343)	749,653	25,013,669	45,652,215	70,665,884
	Auditor General	...	...	...	...	...	...	...	...	377	377	56,537	56,914
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	...	...	...	8,707	8,707
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	...	7,927	7,927
	Total Ministry	...	...	**15,891,537**	**10,797,822**	...	...	...	**(2,425,343)**	**750,030**	**25,014,046**	**45,725,386**	**70,739,432**
8	**Fisheries and Oceans**	...	...	...	...	...	...	...	...	**252,624**	**252,624**	**1,126,372**	**1,378,996**
9	**Foreign Affairs and International Trade**												
	Department	...	...	...	...	...	...	...	...	408,870	408,870	1,178,595	1,587,465
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	17,548	17,548
	Canadian International Development Agency	...	...	...	...	...	...	...	...	1,704,766	1,704,766	157,642	1,862,408
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	21,857	21,857
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	87,019	87,019
	International Joint Commission	...	...	...	...	...	...	...	...	...	...	6,189	6,189
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	...	...	1,819	1,819
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	...	...	225	225
	Total Ministry	...	...	...	...	...	...	...	...	**2,113,636**	**2,113,636**	**1,470,894**	**3,584,530**
10	**Governor General**	...	...	...	...	...	...	...	...	**255**	**255**	**15,060**	**15,315**
11	**Health**												
	Department	...	...	...	...	(19)	...	...	...	864,457	864,438	2,030,856	2,895,294
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	...	...	...	1,870	1,870
	Medical Research Council	...	...	...	...	...	...	...	...	296,285	296,285	14,219	310,504
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	...	...	...	3,668	3,668
	Total Ministry	...	...	...	...	**(19)**	...	...	...	**1,160,742**	**1,160,723**	**2,050,613**	**3,211,336**
12	**Human Resources Development**												
	Department	23,414,439	...	...	...	...	56,141	...	...	1,912,977	25,383,557	761,431	26,144,988
	Canada Industrial Relations Board	...	...	...	...	...	...	...	...	...	...	10,361	10,361
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	...	...	...	1,150	1,150

TABLE 2

Ministerial Expenditures by Type—*Continued*
(in thousands of dollars)

		Transfer payments (1)											
Section	Department or agency	Old age security benefits (2)	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures (3)	Total expenditures
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	2,958	2,958
	Total Ministry	**23,414,439**	**...**	**...**	**...**	**...**	**56,141**	**...**	**...**	**1,912,977**	**25,383,557**	**775,900**	**26,159,457**
13	**Indian Affairs and Northern Development**												
	Department	...	...	...	...	...	...	...	...	4,184,835	4,184,835	512,334	4,697,169
	Canadian Polar Commission	...	...	...	...	...	...	...	...	17	17	1,003	1,020
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,184,852**	**4,184,852**	**513,337**	**4,698,189**
14	**Industry**												
	Department	...	...	...	...	...	...	...	...	1,517,440	1,517,440	551,001	2,068,441
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	249,923	249,923	55,047	304,970
	Canadian Space Agency	...	...	...	...	...	...	...	...	24,956	24,956	309,638	334,594
	Competition Tribunal	...	...	...	...	...	...	...	...	...	...	1,438	1,438
	Copyright Board	...	...	...	...	...	...	...	...	...	...	1,693	1,693
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	223,396	223,396	34,598	257,994
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	8,566	8,566
	National Research Council of Canada	...	...	...	...	...	...	...	...	140,956	140,956	402,565	543,521
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	526,896	526,896	22,952	549,848
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	114,996	114,996	10,829	125,825
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	5,330	5,330
	Statistics Canada	...	...	...	...	...	...	...	...	561	561	355,318	355,879
	Western Economic Diversification	...	...	...	...	...	...	...	...	171,656	171,656	43,535	215,191
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,970,780**	**2,970,780**	**1,802,510**	**4,773,290**
15	**Justice**												
	Department	...	...	...	...	...	...	...	...	322,977	322,977	393,217	716,194
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	...	...	18,437	18,437
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	...	...	...	3,919	3,919
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	49,688	49,688	206,027	255,715
	Federal Court of Canada	...	...	...	...	...	...	...	...	...	...	33,899	33,899
	Law Commission of Canada	...	...	...	...	...	...	...	...	...	...	2,913	2,913
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	...	9,931	9,931

	Supreme Court of Canada	...	...	...	...	...	...	...	...	1,177	1,177	15,962	17,139
	Tax Court of Canada	...	...	...	...	...	...	...	...	...	...	11,763	11,763
	Total Ministry	...	...	...	...	...	...	...	...	**373,842**	**373,842**	**696,068**	**1,069,910**
16	**National Defence**	...	...	...	...	...	...	...	...	**390,122**	**390,122**	**11,131,560**	**11,521,682**
17	**Natural Resources**												
	Department	...	...	...	...	...	...	...	...	147,763	147,763	485,405	633,168
	Atomic Energy Control Board	...	...	...	...	...	...	...	...	668	668	53,078	53,746
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	122,150	122,150
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	78,000	78,000
	National Energy Board	...	...	...	...	...	...	...	...	...	...	31,423	31,423
	Total Ministry	...	...	...	...	...	...	...	...	**148,431**	**148,431**	**770,056**	**918,487**
18	**Parliament**												
	The Senate	...	...	...	...	...	...	...	...	340	340	50,852	51,192
	House of Commons	...	...	...	...	...	...	...	...	835	835	249,441	250,276
	Library of Parliament	...	...	...	...	...	...	...	...	..	...	22,505	22,505
	Total Ministry	...	...	...	...	...	...	...	...	**1,175**	**1,175**	**322,798**	**323,973**
19	**Privy Council**												
	Department	...	...	...	...	...	...	...	...	4,028	4,028	85,207	89,235
	Canadian Centre for Management Development	...	...	...	...	...	...	...	...	175	175	17,625	17,800
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	...	3,748	3,748
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...	39,128	39,128
	Chief Electoral Officer	...	...	...	...	...	...	...	...	274	274	36,759	37,033
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	...	11,459	11,459
	Millennium Bureau of Canada	...	...	...	...	...	...	...	...	33,727	33,727	12,715	46,442
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	...	...	3,320	3,320
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	...	5,522	5,522
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	...	1,809	1,809
	The Leadership Network	...	...	...	...	...	...	...	...	...	...	8,781	8,781
	Total Ministry	...	...	...	...	...	...	...	...	**38,204**	**38,204**	**226,073**	**264,277**
20	**Public Works and Government Services**												
	Department	...	...	...	...	...	...	...	...	13,109	13,109	1,840,899	1,854,008
	Canada Information Office	...	...	...	...	...	...	...	...	2,352	2,352	17,561	19,913
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	1,927,985	1,927,985
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	22,210	22,210
	Total Ministry	...	...	...	...	...	...	...	...	**15,461**	**15,461**	**3,808,655**	**3,824,116**
21	**Solicitor General**												
	Department	...	...	...	...	...	...	...	...	44,678	44,678	38,151	82,829
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	178,233	178,233
	Correctional Service	...	...	...	...	...	...	...	...	3,795	3,795	1,358,334	1,362,129

TABLE 2

Ministerial Expenditures by Type—*Concluded*
(in thousands of dollars)

		Transfer payments (1)											
Section	Department or agency	Old age security benefits (2)	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures (3)	Total expenditures
	National Parole Board	...	...	...	...	...	...	...	...	35	35	28,264	28,299
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	2,008	2,008
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	41,139	41,139	1,304,757	1,345,896
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...	659	659
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	7,716	7,716
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**89,647**	**89,647**	**2,918,122**	**3,007,769**
22	**Transport**												
	Department	...	...	...	...	...	...	...	...	333,246	333,246	570,679	903,925
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	4	4	22,271	22,275
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	...	992	992
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**333,250**	**333,250**	**593,942**	**927,192**
23	**Treasury Board**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**36,523**	**36,523**	**1,099,848**	**1,136,371**
24	**Veterans Affairs**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,402,042**	**1,402,042**	**674,571**	**2,076,613**
	Total ministerial expenditures	**23,414,439**	**...**	**15,891,537**	**10,797,822**	**(19)**	**56,141**	**...**	**(2,425,343)**	**19,132,725**	**66,867,302**	**82,694,088**	**149,561,390**

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Includes the public debt charges.

(4) Formerly Parks Canada Program.

TABLE 2a

Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	23,414,439	...	(4,028)		...	...	23,410,411	...	(553,575)	...	22,856,836
Employment insurance benefits	...	11,367,876	...	(67,000)	...	...	11,300,876	...		...	11,300,876
Other levels of government—											
Canada health and social transfer	15,891,537	...	...	(1,000,000)	...	...	14,891,537	...	...	...	14,891,537
Fiscal arrangements	10,797,822	...	...	(77,000)	...	...	10,720,822	...	...	...	10,720,822
Canada Assistance Plan	56,141	...	...		...	...	56,141	...	...	...	56,141
Insurance and medical care	(19)	...	...		...	...	(19)	...	...	...	(19)
Alternative payments for standing programs	(2,425,343)	...	...		...	...	(2,425,343)	...	...	...	(2,425,343)
Total other levels of government	*24,320,138*	...	...	*(1,077,000)*	...	...	*23,243,138*	...	...	...	*23,243,138*
Canada child tax benefits	...	...	...	...	...	...	...	...	5,999,539	...	5,999,539
Other transfer payments[1]	19,132,725	98,459	...	(695,946)	...	...	18,535,238	...	2,920,191	...	21,455,429
Total transfer payments	*66,867,302*	*11,466,335*	*(4,028)*	*(1,839,946)*	...	...	*76,489,663*	...	*8,366,155*	...	*84,855,818*
Crown corporation expenditures	...	...	...	(949,000)	3,901,784	...	2,952,784	...	...	1,390,392	4,343,176
Other program expenditures—											
Canada Customs and Revenue Agency	2,752,043	...	...	...	...	(20,967)	2,731,076	57,676	...	...	2,788,752
Fisheries and Oceans	1,126,372	...	2,046	...	...	(1,397)	1,127,021	41,131	...	...	1,168,152
Foreign Affairs and International Trade	1,470,894	...	172	...	(130,199)	(5,691)	1,335,176	73,463	...	...	1,408,639
Health	2,050,613	...	2,837	...	...	(651)	2,052,799	55,526	...	...	2,108,325
Human Resources Development	775,900	927,847	(6,715)	...	...	(10,350)	1,686,682	338,739	...	...	2,025,421
Industry	1,802,510	1,111	2,478	...	(13,896)	(13,677)	1,778,526	122,232	...	...	1,900,758
National Defence	11,131,560	(107,936)	(11,540)	(802,000)	...	(8,768)	10,201,316	372,221	...	...	10,573,537
Public Works and Government Services	3,808,655	22,298	3,229	...	(1,977,521)	(23,444)	1,833,217	134,472	...	...	1,967,689
Solicitor General	2,918,122	...	9,387	...	...	(7,422)	2,920,087	787,402	...	...	3,707,489
Other ministries[2]	9,547,093	3,949	(1,104)	(989,375)	(1,848,491)	(57,250)	6,654,822	642,592	...	...	7,297,414
Total other program expenditures	*37,383,762*	*847,269*	*790*	*(1,791,375)*	*(3,970,107)*	*(149,617)*	*32,320,722*	*2,625,454*	...	...	*34,946,176*
Total program expenditures	104,251,064	12,313,604	(3,238)	(4,580,321)	(68,323)	(149,617)	111,763,169	2,625,454	8,366,155	1,390,392	124,145,170
Public debt charges	45,310,326	(1,084,063)	...	(2,578,950)	...	...	41,647,313	...	...	...	41,647,313
TOTAL EXPENDITURES	149,561,390	11,229,541	(3,238)[3]	(7,159,271)	(68,323)	(149,617)	153,410,482	2,625,454	8,366,155	1,390,392	165,792,483

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

[1] Details of other transfer payments are presented in Table 2b.

[2] Details of other program expenditures of other ministries are presented in Table 2c.

[3] Represents deferred revenues of $2,304 and accrued revenues of ($5,542).

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,522,797	1,142	...	(6,000)	...	...	1,517,939	...	...	...	1,517,939
Canadian Heritage	717,432	...	...	...	...	...	717,432	...	...	...	717,432
Canada Customs and Revenue Agency	183,127	...	...	...	...	...	183,127	...	2,920,191	...	3,103,318
Citizenship and Immigration	366,533	...	...	...	...	...	366,533	...	...	...	366,533
Environment	168,243	...	...	...	...	...	168,243	...	...	...	168,243
Finance	750,030	...	...	...	...	...	750,030	...	...	...	750,030
Fisheries and Oceans	252,624	...	...	...	...	...	252,624	...	...	...	252,624
Foreign Affairs and International Trade	2,113,636	...	...	...	...	...	2,113,636	...	...	...	2,113,636
Governor General	255	...	...	...	...	...	255	...	...	...	255
Health	1,160,742	...	...	...	...	...	1,160,742	...	...	...	1,160,742
Human Resources Development	1,912,977	94,895	...	...	...	...	2,007,872	...	...	...	2,007,872
Indian Affairs and Northern Development	4,184,852	...	...	...	...	...	4,184,852	...	...	...	4,184,852
Industry	2,970,780	...	...	...	...	...	2,970,780	...	...	...	2,970,780
Justice	373,842	...	...	...	...	...	373,842	...	...	...	373,842
National Defence	390,122	...	...	...	...	...	390,122	...	...	...	390,122
Natural Resources	148,431	...	...	...	...	...	148,431	...	...	...	148,431
Parliament	1,175	...	...	...	...	...	1,175	...	...	...	1,175
Privy Council	38,204	...	...	...	...	...	38,204	...	...	...	38,204
Public Works and Government Services	15,461	...	...	...	...	...	15,461	...	...	...	15,461
Solicitor General	89,647	...	...	...	...	...	89,647	...	...	...	89,647
Transport	333,250	...	...	...	...	...	333,250	...	...	...	333,250
Treasury Board	36,523	...	...	...	...	...	36,523	...	...	...	36,523
Veterans Affairs	1,402,042	...	...	...	...	...	1,402,042	...	...	...	1,402,042
Sub total	19,132,725	96,037	...	(6,000)	...	...	19,222,762	...	2,920,191	...	22,142,953
Provision for valuation and other items	...	2,422	...	(689,946)	...	...	(687,524)	...	...	...	(687,524)
Total other transfer payments	19,132,725	98,459	...	(695,946)	...	...	18,535,238	...	2,920,191	...	21,455,429

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

TABLE 2c

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	888,378	...	(105)	...	(2,584)	(2,891)	882,798	153,343	...	...	1,036,141
Canadian Heritage	2,191,495	2,430	(118)	...	(1,332,692)	(2,542)	858,573	47,906	...	...	906,479
Citizenship and Immigration	577,249	...	...	...	...	(588)	576,661	...	...	...	576,661
Environment	563,158	248	(858)	...	...	(981)	561,567	44,404	...	...	605,971
Finance	415,060	...	...	...	...	(27,099)	387,961	47,933	...	...	435,894
Governor General	15,060	...	...	...	...	(9)	15,051	...	...	...	15,051
Indian Affairs and Northern Development	513,337	18	...	...	...	(287)	513,068	...	...	...	513,068
Justice	696,068	...	...	...	...	(3,912)	692,156	...	...	...	692,156
Natural Resources	770,056	56	247	...	(200,150)	(2,918)	567,291	30,641	...	...	597,932
Parliament	322,798	...	(203)	...	...	(34)	322,561	1,277	...	...	323,838
Privy Council	226,073	...	...	...	...	(10,549)	215,524	...	...	...	215,524
Transport	593,942	1,197	(67)	...	(313,065)	(2,040)	279,967	317,016	...	...	596,983
Treasury Board	1,099,848	...	...	...	...	(3,400)	1,096,448	72	...	...	1,096,520
Veterans Affairs	674,571	...	...	...	...	...	674,571	...	...	...	674,571
Sub total	9,547,093	3,949	(1,104)	...	(1,848,491)	(57,250)	7,644,197	642,592	...	...	8,286,789
Provision for valuation and other items	...	...	...	(989,375)	...	...	(989,375)	...	...	...	(989,375)
Total other program expenditures	9,547,093	3,949	(1,104)	(989,375)	(1,848,491)	(57,250)	6,654,822	642,592	...	...	7,297,414

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
2	**Agriculture and Agri-Food**																	
	Department	388,741	27,232	9,046	82,029	8,146	15,523	34,069	24,509	46,786	1,518,792	...	27,543	2,182,416	102,295	...	102,295	2,080,121
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	2,585	2,585	...	...	...	2,585
	Canadian Food Inspection Agency	292,380	22,564	1,648	21,547	1,704	9,234	9,992	620	13,308	4,005	...	2,410	379,412	50,943	...	50,943	328,469
	Total Ministry	**681,121**	**49,796**	**10,694**	**103,576**	**9,850**	**24,757**	**44,061**	**25,129**	**60,094**	**1,522,797**	**...**	**32,538**	**2,564,413**	**153,238**	**...**	**153,238**	**2,411,175**
3	**Canada Customs and Revenue Agency**	**2,311,111**	**160,377**	**2,478**	**154,801**	**11,656**	**58,647**	**62,323**	**15,323**	**97,748**	**183,127**	**...**	**13,003**	**3,070,594**	**57,676**	**77,748**	**135,424**	**2,935,170**
4	**Canadian Heritage**																	
	Department	92,631	11,862	6,848	55,298	2,684	958	5,080	...	5,945	702,498	...	5,576	889,380	(2,651)	6,043	3,392	885,988
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	116,583	116,583	...	...	...	116,583
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	879,187	879,187	...	...	...	879,187
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	78,993	78,993	...	...	...	78,993
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	47,344	47,344	...	...	...	47,344
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	21,658	21,658	...	...	...	21,658
	Canadian Radio-television and Telecommunications Commission	29,400	1,667	1,444	3,077	253	453	917	...	347	...	...	11	37,569	29,321	...	29,321	8,248

National Archives of Canada	34,534	1,547	276	5,957	191	1,190	1,556	...	2,347	1,765	...	89	49,452	...	...	...	49,452
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	24,915	24,915	...	...	...	24,915
National Battlefields Commission	1,935	50	81	1,019	19	1,550	333	1,055	510	...	...	3,637	10,189	...	...	...	10,189
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	107,401	107,401	...	...	...	107,401
National Film Board	32,552	3,959	12,402	6,729	7,663	1,095	1,091	...	2,801	330	...	(1,822)	66,800	6,745	37	6,782	60,018
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	36,273	36,273	...	...	...	36,273
National Library	24,954	1,008	108	3,003	109	569	2,209	...	1,473	36	...	17	33,486	...	...	...	33,486
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	20,301	20,301	...	...	...	20,301
Parks Canada Agency [(6)]	214,347	19,484	6,363	61,280	7,672	9,153	23,350	15,559	15,657	4,553	...	25,009	402,427	14,008	...	14,008	388,419
Public Service Commission	90,273	6,866	2,556	17,339	1,612	1,194	1,593	...	6,881	...	...	1,758	130,072	365	10,090	10,455	119,617
Status of Women—Office of the Co-ordinator	7,183	1,201	593	2,237	63	307	115	...	839	8,250	...	67	20,855	...	...	...	20,855
Total Ministry	**527,809**	**47,644**	**30,671**	**155,939**	**20,266**	**16,469**	**36,244**	**16,614**	**36,800**	**717,432**	**...**	**1,366,997**	**2,972,885**	**47,788**	**16,170**	**63,958**	**2,908,927**
5 Citizenship and Immigration																	
Department	247,504	41,458	8,209	132,234	3,174	9,194	4,696	...	19,046	366,533	...	23,799	855,847	...	...	...	855,847
Immigration and Refugee Board of Canada	70,259	3,472	529	8,532	1,137	714	1,035	...	2,248	...	...	9	87,935	...	...	...	87,935
Total Ministry	**317,763**	**44,930**	**8,738**	**140,766**	**4,311**	**9,908**	**5,731**	**...**	**21,294**	**366,533**	**...**	**23,808**	**943,782**	**...**	**...**	**...**	**943,782**
6 Environment																	
Department	341,802	46,768	6,772	111,712	19,130	15,938	21,432	1,081	54,615	167,788	...	5,298	792,336	43,310	29,041	72,351	719,985
Canadian Environmental Assessment Agency	6,607	920	380	2,894	144	38	202	...	116	455	...	4	11,760	236	108	344	11,416
Total Ministry	**348,409**	**47,688**	**7,152**	**114,606**	**19,274**	**15,976**	**21,634**	**1,081**	**54,731**	**168,243**	**...**	**5,302**	**804,096**	**43,546**	**29,149**	**72,695**	**731,401**
7 Finance																	
Department	58,893	8,705	18,584	16,357	575	1,574	107,411	...	5,637	25,013,669	45,284,123	156,524	70,672,052	169	5,999	6,168	70,665,884
Auditor General	43,074	4,159	574	6,573	322	356	423	...	1,034	377	...	22	56,914	...	...	...	56,914
Canadian International Trade Tribunal	7,125	326	72	620	70	121	168	...	195	...	...	10	8,707	...	...	...	8,707
Office of the Superintendent of Financial Institutions	35,645	2,838	380	10,213	3,258	429	551	...	2,048	...	...	329	55,691	47,764	...	47,764	7,927
Total Ministry	**144,737**	**16,028**	**19,610**	**33,763**	**4,225**	**2,480**	**108,553**	**...**	**8,914**	**25,014,046**	**45,284,123**	**156,885**	**70,793,364**	**47,933**	**5,999**	**53,932**	**70,739,432**
8 Fisheries and Oceans	**621,593**	**71,939**	**10,813**	**169,464**	**19,334**	**81,472**	**63,659**	**34,162**	**83,182**	**252,624**	**...**	**18,338**	**1,426,580**	**43,177**	**4,407**	**47,584**	**1,378,996**
9 Foreign Affairs and International Trade																	
Department	575,205	126,165	10,269	165,196	126,346	53,664	42,845	36,412	69,376	408,870	...	53,155	1,667,503	73,635	6,403	80,038	1,587,465
Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	17,548	17,548	...	...	...	17,548

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues (13)	Internal revenues (16)	Total	Total net expenditures
	Canadian International Development Agency	94,360	11,095	637	30,694	916	2,373	1,221	...	1,862	1,704,766	...	14,484	1,862,408	...	...	...	1,862,408
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	21,857	21,857	...	...	...	21,857
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	87,019	87,019	...	...	...	87,019
	International Joint Commission	2,553	693	149	1,996	317	57	85	...	339	...	...	...	6,189	...	...	...	6,189
	NAFTA Secretariat, Canadian Section	673	337	7	605	3	24	35	...	93	...	...	42	1,819	...	...	...	1,819
	Northern Pipeline Agency	146	2	...	55	10	...	...	...	5	...	...	7	225	...	...	...	225
	Total Ministry	**672,937**	**138,292**	**11,062**	**198,546**	**127,592**	**56,118**	**44,186**	**36,412**	**71,675**	**2,113,636**	**...**	**194,112**	**3,664,568**	**73,635**	**6,403**	**80,038**	**3,584,530**
10	**Governor General**	**8,645**	**1,485**	**924**	**1,947**	**184**	**19**	**1,385**	**...**	**472**	**255**	**...**	**...**	**15,316**	**...**	**...**	**...**	**15,316**
11	**Health**																	
	Department	450,428	133,564	12,618	308,455	6,794	32,050	240,603	4,178	39,334	864,439	...	863,885	2,956,348	58,362	2,692	61,054	2,895,294
	Hazardous Materials Information Review Commission	1,335	60	35	260	3	10	22	...	83	...	...	61	1,869	...	...	...	1,869
	Medical Research Council	6,491	2,656	570	3,414	135	137	337	...	466	296,285	...	13	310,504	...	...	...	310,504
	Patented Medicine Prices Review Board	2,346	206	51	575	12	6	113	...	253	...	...	106	3,668	...	...	...	3,668
	Total Ministry	**460,600**	**136,486**	**13,274**	**312,704**	**6,944**	**32,203**	**241,075**	**4,178**	**40,136**	**1,160,724**	**...**	**864,065**	**3,272,389**	**58,362**	**2,692**	**61,054**	**3,211,335**
12	**Human Resources Development**																	
	Department	1,239,604	136,886	38,201	440,371	202,019	24,484	17,438	302	177,320	25,383,558	...	5,946	27,666,129	328,332	1,192,809	1,521,141	26,144,988
	Canada Industrial Relations Board	6,594	1,189	38	1,518	201	84	210	...	521	...	...	6	10,361	...	...	...	10,361
	Canadian Artists and Producers Professional Relations Tribunal	589	89	36	353	13	5	18	...	47	...	...	...	1,150	...	...	...	1,150

	Canadian Centre for Occupational Health and Safety	4,533	219	266	1,393	31	62	125	...	415	...	...	...	7,044	3,693	393	4,086	2,958
	Total Ministry	**1,251,320**	**138,383**	**38,541**	**443,635**	**202,264**	**24,635**	**17,791**	**302**	**178,303**	**25,383,558**	**...**	**5,952**	**27,684,684**	**332,025**	**1,193,202**	**1,525,227**	**26,159,457**
13	**Indian Affairs and Northern Development**																	
	Department	257,613	38,896	7,227	105,466	19,522	13,624	12,729	3,453	28,352	4,184,835	...	25,452	4,697,169	...	...	...	4,697,169
	Canadian Polar Commission	486	202	28	147	92	2	10	...	36	17	...	...	1,020	...	...	...	1,020
	Total Ministry	**258,099**	**39,098**	**7,255**	**105,613**	**19,614**	**13,626**	**12,739**	**3,453**	**28,388**	**4,184,852**	**...**	**25,452**	**4,698,189**	**...**	**...**	**...**	**4,698,189**
14	**Industry**																	
	Department	345,695	42,236	56,463	147,908	8,097	9,396	10,493	5,564	32,041	1,517,440	...	(953)	2,174,380	99,887	6,052	105,939	2,068,441
	Atlantic Canada Opportunities Agency	31,697	4,745	1,693	10,346	1,321	501	581	...	2,919	249,923	...	1,244	304,970	...	...	...	304,970
	Canadian Space Agency	32,380	7,083	1,556	107,113	706	1,334	1,690	466	156,010	24,956	...	4,210	337,504	2,910	...	2,910	334,594
	Competition Tribunal	691	184	24	417	20	16	35	...	50	...	...	1	1,438	...	...	...	1,438
	Copyright Board	853	90	52	603	20	4	33	...	34	...	...	4	1,693	...	...	...	1,693
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	8,566	8,566	...	...	...	8,566
	Economic Development Agency of Canada for the Regions of Quebec	21,327	2,017	2,356	5,338	1,910	853	307	...	702	223,396	...	(212)	257,994	...	...	...	257,994
	National Research Council of Canada	225,362	18,987	6,296	33,721	6,411	14,492	37,985	16,162	49,143	140,956	...	(5,994)	543,521	...	...	...	543,521
	Natural Sciences and Engineering Research Council	13,643	2,892	1,443	3,430	329	364	339	...	503	526,896	...	9	549,848	...	...	...	549,848
	Social Sciences and Humanities Research Council	7,761	894	355	1,332	97	74	114	...	200	114,996	...	2	125,825	...	...	...	125,825
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	5,330	5,330	...	...	...	5,330
	Statistics Canada	343,220	20,061	3,328	23,607	5,914	4,256	7,367	...	15,347	561	...	54	423,715	21,913	45,923	67,836	355,879
	Western Economic Diversification	24,961	3,625	1,402	8,107	462	307	834	...	2,895	171,656	...	942	215,191	...	...	...	215,191
	Total Ministry	**1,047,590**	**102,814**	**74,968**	**341,922**	**25,287**	**31,597**	**59,778**	**22,192**	**259,844**	**2,970,780**	**...**	**13,203**	**4,949,975**	**124,710**	**51,975**	**176,685**	**4,773,290**
15	**Justice**																	
	Department	225,113	31,027	9,877	106,381	5,052	3,543	5,370	...	14,413	322,977	...	(7,559)	716,194	...	...	...	716,194
	Canadian Human Rights Commission	13,394	965	403	2,319	191	78	227	...	849	...	...	11	18,437	...	...	...	18,437
	Canadian Human Rights Tribunal	1,019	482	21	1,054	172	853	46	...	272	...	...	...	3,919	...	...	...	3,919
	Commissioner for Federal Judicial Affairs	184,269	16,454	19	2,478	50	41	196	...	139	49,688	...	2,608	255,942	...	227	227	255,715
	Federal Court of Canada	23,911	1,843	118	4,049	353	382	1,373	...	1,866	...	...	4	33,899	.	...	...	33,899
	Law Commission of Canada	881	330	388	1,234	31	12	22	...	15	...	...	...	2,913	...	...	...	2,913
	Offices of the Information and Privacy Commissioners of Canada	6,993	311	101	1,138	53	96	91	...	1,139	...	...	9	9,931	...	...	...	9,931

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues (13)	Internal revenues (16)	Total	Total net expenditures
	Supreme Court of Canada	10,843	1,010	281	1,323	125	171	1,134	...	1,073	1,177	...	2	17,139	...	...	...	17,139
	Tax Court of Canada	6,658	542	47	3,368	115	122	434	...	477	...	...	...	11,763	...	...	...	11,763
	Total Ministry	**473,081**	**52,964**	**11,255**	**123,344**	**6,142**	**5,298**	**8,893**	**...**	**20,243**	**373,842**	**...**	**(4,925)**	**1,070,137**	**...**	**227**	**227**	**1,069,910**
16	**National Defence**	**5,264,484**	**435,899**	**28,968**	**1,319,183**	**154,143**	**771,006**	**700,460**	**260,896**	**2,444,628**	**390,122**	**...**	**135,950**	**11,905,739**	**360,681**	**23,377**	**384,058**	**11,521,681**
17	**Natural Resources**																	
	Department	286,763	28,930	16,711	97,053	8,453	7,400	19,780	6,857	28,340	147,763	...	21,677	669,727	30,888	5,671	36,559	633,168
	Atomic Energy Control Board	34,300	3,890	583	9,760	711	537	582	...	2,709	668	...	6	53,746	...	...	...	53,746
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	122,150	122,150	...	...	...	122,150
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	78,000	78,000	...	...	...	78,000
	National Energy Board	24,053	2,056	212	3,365	387	330	377	...	611	...	...	32	31,423	...	...	...	31,423
	Total Ministry	**345,116**	**34,876**	**17,506**	**110,178**	**9,551**	**8,267**	**20,739**	**6,857**	**31,660**	**148,431**	**...**	**221,865**	**955,046**	**30,888**	**5,671**	**36,559**	**918,487**
18	**Parliament**																	
	The Senate	34,456	8,056	107	5,002	216	547	1,016	...	1,434	340	...	18	51,192	...	...	...	51,192
	House of Commons	174,933	32,210	6,102	12,177	6,678	3,214	6,225	...	8,752	835	...	35	251,161	872	13	885	250,276
	Library of Parliament	17,177	288	44	1,518	168	148	1,740	...	1,622	...	...	2	22,707	202	...	202	22,505
	Total Ministry	**226,566**	**40,554**	**6,253**	**18,697**	**7,062**	**3,909**	**8,981**	**...**	**11,808**	**1,175**	**...**	**55**	**325,060**	**1,074**	**13**	**1,087**	**323,973**
19	**Privy Council**																	
	Department	57,765	5,589	3,098	10,332	918	1,111	1,762	...	4,601	4,028	...	31	89,235	...	...	...	89,235
	Canadian Centre for Management Development	7,286	935	645	6,861	96	114	504	...	1,182	175	...	2	17,800	...	...	...	17,800
	Canadian Intergovernmental Conference Secretariat	1,930	705	36	413	435	27	97	...	104	...	...	1	3,748	...	...	...	3,748
	Canadian Transportation Accident Investigation and Safety Board	21,674	3,105	369	8,791	1,363	575	410	...	1,321	...	...	1,520	39,128	...	...	...	39,128

	Chief Electoral Officer	14,283	1,849	4,434	10,578	2,563	802	389	86	1,753	274	...	22	37,033	...	...	...	37,033
	Commissioner of Official Languages	8,531	732	175	1,011	57	35	151	...	761	...	...	6	11,459	...	...	...	11,459
	Millennium Bureau of Canada	6,446	290	1,199	4,102	187	24	183	...	283	33,727	...	1	46,442	...	...	...	46,442
	National Round Table on the Environment and the Economy	1,485	518	247	851	35	40	33	...	111	...	...	...	3,320	...	...	...	3,320
	Public Service Staff Relations Board	4,066	369	66	637	15	40	158	...	163	...	...	9	5,523	...	...	...	5,523
	Security Intelligence Review Committee	988	171	72	371	16	4	13	...	173	...	...	1	1,809	...	...	...	1,809
	The Leadership Network	3,661	516	1,344	2,362	373	35	73	...	312	...	...	105	8,781	...	...	...	8,781
	Total Ministry	**128,115**	**14,779**	**11,685**	**46,309**	**6,058**	**2,807**	**3,773**	**86**	**10,764**	**38,204**	**...**	**1,698**	**264,278**	**...**	**...**	**...**	**264,278**
20	**Public Works and Government Services**																	
	Department	695,659	250,957	26,129	926,270	1,135,354	588,796	177,457	489,686	88,232	13,109	...	494,103	4,885,752	137,701	2,894,043	3,031,744	1,854,008
	Canada Information Office	5,317	847	6,672	2,816	25	186	477	...	1,219	2,349(7)	...	5	19,913	...	...	...	19,913
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,927,985	1,927,985	...	...	...	1,927,985
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	22,210	22,210	...	...	...	22,210
	Total Ministry	**700,976**	**251,804**	**32,801**	**929,086**	**1,135,379**	**588,982**	**177,934**	**489,686**	**89,451**	**15,458**	**...**	**2,444,303**	**6,855,860**	**137,701**	**2,894,043**	**3,031,744**	**3,824,116**
21	**Solicitor General**																	
	Department	16,925	1,856	292	17,471	283	61	419	...	842	44,678	...	2	82,829	...	...	...	82,829
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	178,233	178,233	...	...	...	178,233
	Correctional Service	865,070	36,276	2,668	218,161	6,841	17,453	114,153	72,223	51,494	3,795	...	47,264	1,435,398	25,163	48,106	73,269	1,362,129
	National Parole Board	22,854	1,899	106	2,152	92	108	290	...	711	36	...	51	28,299	...	...	...	28,299
	Office of the Correctional Investigator	1,608	165	17	97	19	5	10	...	86	...	...	1	2,008	...	...	...	2,008
	Royal Canadian Mounted Police	1,454,398	122,730	1,474	138,306	43,102	43,249	64,575	44,188	128,845	41,139	...	53,685	2,135,691	771,626	18,169	789,795	1,345,896
	Royal Canadian Mounted Police External Review Committee	442	19	14	157	6	...	9	...	12	...	...	...	659	...	...	...	659
	Royal Canadian Mounted Police Public Complaints Commission	2,606	482	369	3,227	646	59	90	...	171	...	...	66	7,716	...	...	...	7,716
	Total Ministry	**2,363,903**	**163,427**	**4,940**	**379,571**	**50,989**	**60,935**	**179,546**	**116,411**	**182,161**	**89,648**	**...**	**279,302**	**3,870,833**	**796,789**	**66,275**	**863,064**	**3,007,769**
22	**Transport**																	
	Department	320,461	39,287	5,359	137,097	3,646	25,322	18,741	11,557	28,615	333,246	...	328,664	1,251,995	316,949	31,121	348,070	903,925
	Canadian Transportation Agency	17,927	1,078	389	1,700	105	86	317	...	705	4	...	(36)	22,275	...	...	...	22,275
	Civil Aviation Tribunal	587	135	6	234	3	1	24	...	2	...	...	...	992	...	...	...	992
	Total Ministry	**338,975**	**40,500**	**5,754**	**139,031**	**3,754**	**25,409**	**19,082**	**11,557**	**29,322**	**333,250**	**...**	**328,628**	**1,275,262**	**316,949**	**31,121**	**348,070**	**927,192**

TABLE 3

Ministerial Expenditures by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures: External revenues (13)	Internal revenues (14)	Total	Total net expenditures
23	**Treasury Board**	1,092,380	4,129	3,953	42,120	430	579	1,603	...	4,070	36,523	...	8,809	1,194,596	72	58,153	58,225	1,136,371
24	**Veterans Affairs**	196,140	23,687	2,776	220,032	12,307	4,914	149,173	1,476	11,424	1,402,042	...	52,642	2,076,613	...	...	...	2,076,613
	Total	19,781,470	2,057,579	362,071	5,604,833	1,856,616	1,840,013	1,989,343	1,045,815	3,777,112	66,867,302	45,284,123	6,187,982	156,654,259	2,626,244	4,466,625	7,092,869	149,561,390
	Adjustments [8]	(2,407)	(2,254)	(15,517)	(5,230)	(86)	(194)	(42)	...	(160)	...	26,204	(313)	...	...	...	...	...
	Total ministerial expenditures	19,779,063	2,055,325	346,554	5,599,603	1,856,530	1,839,819	1,989,301	1,045,815	3,776,952	66,867,302	45,310,327	6,187,669	156,654,259	2,626,244	4,466,625	7,092,869	149,561,390

Notes— If no amount is shown, either it is less than $500 or no expenditures were reported.

[1] Additional details are provided in Section 5 of Volume II (Part II).

[2] Additional details are provided in Section 6 of Volume II (Part II).

[3] Additional details are provided in Section 7 of Volume II (Part II).

[4] Additional details are provided in Section 8 of Volume II (Part II).

[5] Additional details are provided in Section 9 of Volume II (Part II).

[6] Formerly Parks Canada Program.

[7] Includes an amount of $47,000 which has been charged to Standard Object 1.

[8] An adjustment of $26,204 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
								Internal expenditures	Internal revenues netted against expenditures	
Personnel	19,779,063	(368,379)	...	(1,028,000)	...	...	18,382,684	...	(7,047)	18,389,731
Transportation and communications	2,055,325	—	—	—	—	—	2,055,325	6,939	152,366	1,896,020
Information	346,554	—	...	—	—	—	346,554	861	18,897	326,796
Professional and special services	5,599,603	—	—	—	—	—	5,599,603	49,323	1,083,060	4,467,220
Rentals	1,856,530	—	—	—	—	—	1,856,530	32,1[illegible]	706,908	1,117,429
Purchased repair and maintenance	1,839,819	...	—	—	—	—	1,839,819	11,465	251,768	1,576,586
Utilities, materials and supplies	1,989,301	—	—	—	—	...	1,989,301	3,206	70,402	1,915,693
Acquisition of land, buildings and works	1,045,815	—	—	—	—	—	1,045,815	15,959	350,447	679,409
Acquisition of machinery and equipment	3,776,952	...	—	—	—	—	3,776,952	1,573	34,545	3,740,834
Transfer payments	66,867,302	11,466,335	(4,028)	(1,839,946)	—	8,366,155	84,855,818	...	...	84,855,818
Public debt charges	45,310,326	(1,084,063)	—	(2,578,950)	—	—	41,647,313	...	...	41,647,313
Other subsidies and payments	6,187,669	27,358		(1,712,375)	1,322,069	—	5,824,721	28,098	616,989	5,179,634
Total gross expenditures	156,654,259	10,041,251	(4,028)	(7,159,271)	1,322,069	8,366,155	169,220,435	149,617	3,278,335	165,792,483
Add:										
Employment Insurance Account	—	1,310,995	—	—	—	—	1,310,995	122,705	1,188,290	—
Internal expenditures	—	—	—	—	—	—	...	149,617	...	(149,617)
Less:										
Revenues netted against expenditures—										
External revenues	2,626,244	—	(790)	—	—	—	2,625,454	—	—	2,625,454
Internal revenues	4,466,625	—	—	—	...	—	4,466,625	149,617	4,466,625	(149,617)
Revenues of consolidated Crown corporations	...	—	—	—	1,390,392	...	1,390,392	—	...	1,390,392
Tax credits and repayments	—	...	—	—	—	8,366,155	8,366,155	—	...	8,366,155
Employment Insurance administration Cost credited to non-tax revenues	—	122,705	—	...	—	—	122,705	122,705	...	...
	(7,092,869)	1,188,290	790	—	(1,390,392)	(8,366,155)	(15,660,336)	—	(3,278,335)	(12,382,001)
Total net expenditures	149,561,390	11,229,541	(3,238)[1]	(7,159,271)	(68,323)	...	153,560,099	149,617	...	153,410,482

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

[1] Represents deferred revenues of $2,304 and accrued revenues of ($5,542).

TABLE 4

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

			Non-tax revenues										Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
2	**Agriculture and Agri-Food**																
	Department	3,090	88,843	25,193	4,378	2,509	340	4,110	...	8,754	134,127	137,217	102,295	...	102,295	239,512	2,628
	Canadian Food Inspection Agency	2,765	...	...	...	...	...	381	...	127	508	3,273	50,943	...	50,943	54,216	...
	Total Ministry	5,855	88,843	25,193	4,378	2,509	340	4,491	...	8,881	134,635	140,490	153,238	...	153,238	293,728	2,628
3	**Canada Customs and Revenue Agency**	139,201,808	...	7,165	6,916	11,858	1,196	378	...	127,462	154,975	139,356,783	57,676	77,748	135,424	139,492,207	30,873
4	**Canadian Heritage**																
	Department	5,241	...	499	...	...	...	21	...	53,789	54,309	59,550	(2,651)	6,043	3,392	62,942	...
	Canadian Radio-television and Telecommunications Commission	...	...	339	85,043	...	...	5	...	43	85,430	85,430	29,321	...	29,321	114,751	...
	National Archives of Canada	9	...	40	...	177	...	116	...	8	341	350	...	...	...	350	...
	National Battlefields Commission	...	...	1	...	...	...	...	...	1,013	1,014	1,014	...	...	...	1,014	...
	National Film Board	363	...	...	...	...	...	...	...	...	...	363	6,745	37	6,782	7,145	...
	National Library	58	...	19	...	492	...	11	...	25	547	605	...	...	...	605	684
	Parks Canada Agency [2]	...	...	(85)	...	...	...	134	...	67,853	67,902	67,902	14,008	...	14,008	81,910	...
	Public Service Commission	14	...	179	...	533	...	52	...	34	798	812	365	10,090	10,455	11,267	...

F4

	Status of Women—Office of the Co-ordinator	...	...	3	...	...	...	1	...	...	4	4	...	...	...	4	...
	Total Ministry	**5,685**	**...**	**995**	**85,043**	**1,202**	**...**	**340**	**...**	**122,765**	**210,345**	**216,030**	**47,788**	**16,170**	**63,958**	**279,988**	**684**
5	**Citizenship and Immigration**																
	Department	3	804	4,501	158,490	284,338	...	70	...	2,731	450,934	450,937	...	...	...	450,937	508
	Immigration and Refugee Board of Canada	2	...	329	...	...	32	8	...	...	369	371	...	...	...	371	80
	Total Ministry	**5**	**804**	**4,830**	**158,490**	**284,338**	**32**	**78**	**...**	**2,731**	**451,303**	**451,308**	**...**	**...**	**...**	**451,308**	**588**
6	**Environment**																
	Department	3,077	...	1,255	4,399	3,407	...	195	...	1,381	10,637	13,714	43,310	29,041	72,351	86,065	980
	Canadian Environmental Assessment Agency	5	...	11	...	...	...	...	...	15	26	31	236	108	344	375	1
	Total Ministry	**3,082**	**...**	**1,266**	**4,399**	**3,407**	**...**	**195**	**...**	**1,396**	**10,663**	**13,745**	**43,546**	**29,149**	**72,695**	**86,440**	**981**
7	**Finance**																
	Department	11	4,430,731	102,723	...	14	10,132	26	169,924	28,487	4,742,037	4,742,048	169	5,999	6,168	4,748,216	25,641
	Auditor General	25	...	53	...	750	...	4	...	50	857	882	...	...	...	882	29
	Canadian International Trade Tribunal	...	...	1	...	...	...	...	...	1	2	2	...	...	...	2	...
•	Office of the Superintendent of Financial Institutions	822	...	...	...	...	...	1	...	...	1	823	47,764	...	47,764	48,587	...
	Total Ministry	**858**	**4,430,731**	**102,777**	**...**	**764**	**10,132**	**31**	**169,924**	**28,538**	**4,742,897**	**4,743,755**	**47,933**	**5,999**	**53,932**	**4,797,687**	**25,670**
8	**Fisheries and Oceans**	**2,950**	**...**	**3,640**	**43,856**	**543**	**2,809**	**1,790**	**...**	**2,913**	**55,551**	**58,501**	**43,177**	**4,407**	**47,584**	**106,085**	**1,397**
9	**Foreign Affairs and International Trade**																
	Department	2	683	20,895	177,147	21	6,879	2,013	...	5,073	212,711	212,713	73,635	6,403	80,038	292,751	5,678
	Canadian International Development Agency	...	2,598	10,953	...	44	...	7	...	60	13,662	13,662	...	...	...	13,662	14
	Export Development Corporation	...	116,029	...	...	...	...	...	...	9,376	125,405	125,405	...	...	...	125,405	...
	International Joint Commission	...	...	271	...	...	...	...	...	68	339	339	...	...	...	339	...
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	130	130	130	...	...	...	130	...
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	166	166	166	...	...	...	166	...
	Total Ministry	**2**	**119,310**	**32,119**	**177,147**	**65**	**6,879**	**2,020**	**...**	**14,873**	**352,413**	**352,415**	**73,635**	**6,403**	**80,038**	**432,453**	**5,692**
10	**Governor General**	**11**	**...**	**...**	**...**	**...**	**...**	**9**	**...**	**131**	**140**	**151**	**...**	**...**	**...**	**151**	**9**
11	**Health**																
	Department	253	...	5,205	...	1,918	2	568	...	6,600	14,293	14,546	58,362	2,692	61,054	75,600	651
	Hazardous Materials Information Review Commission	...	...	...	...	730	...	...	...	15	745	745	...	...	...	745	...

TABLE 4

Ministerial Revenues by Main Classification—*Continued*
(in thousands of dollars)

			Non-tax revenues										Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
	Medical Research Council	...	...	606	...	...	...	...	...	...	606	606	...	...	...	606	...
	Patented Medicine Prices Review Board	...	...	10	...	...	...	1	...	67	78	78	...	...	...	78	...
	Total Ministry	**253**	**...**	**5,821**	**...**	**2,648**	**2**	**569**	**...**	**6,682**	**15,722**	**15,975**	**58,362**	**2,692**	**61,054**	**77,029**	**651**
12	**Human Resources Development**																
	Department	152	...	96,632	151	1,162	...	557	...	293,266	391,768	391,920	328,332	1,192,809	1,521,141	1,913,061	10,348
	Canada Industrial Relations Board	1	...	24	...	...	7	2	...	18	51	52	...	...	...	52	2
	Canadian Centre for Occupational Health and Safety	72	...	...	...	...	...	1	...	...	1	73	3,693	393	4,086	4,159	...
	Total Ministry	**225**	**...**	**96,656**	**151**	**1,162**	**7**	**560**	**...**	**293,284**	**391,820**	**392,045**	**332,025**	**1,193,202**	**1,525,227**	**1,917,272**	**10,350**
13	**Indian Affairs and Northern Development**																
	Department	405	68,492	16,140	22,874	1,549	518	64	...	7,454	117,091	117,496	...	...	...	117,496	287
	Canadian Polar Commission	...	...	2	...	...	...	...	...	...	2	2	...	...	...	2	...
	Total Ministry	**405**	**68,492**	**16,142**	**22,874**	**1,549**	**518**	**64**	**...**	**7,454**	**117,093**	**117,498**	**...**	**...**	**...**	**117,498**	**287**
14	**Industry**																
	Department	980	10,052	119,339	450,804	37,390	3	423	...	2,644	620,655	621,635	99,887	6,052	105,939	727,574	4,411
	Atlantic Canada Opportunities Agency	...	534	39,498	...	6,757	...	24	...	1,198	48,011	48,011	...	...	...	48,011	4,313
	Canadian Space Agency	63	...	486	...	1,128	...	9	...	51	1,674	1,737	2,910	...	2,910	4,647	51
	Competition Tribunal	...	...	...	...	...	...	...	...	6	6	6	...	...	...	6	...
	Economic Development Agency of Canada for the Regions of Quebec	...	...	24,847	...	27,417	...	11	...	600	52,875	52,875	...	...	...	52,875	...
	National Research Council of Canada	1,736	...	461	...	46,747	11,420	124	...	20	58,772	60,508	...	...	...	60,508	1
	Natural Sciences and Engineering Research Council	...	...	313	...	...	...	1	...	...	314	314	...	...	...	314	...
	Social Sciences and Humanities Research Council	...	...	243	...	...	...	...	...	...	243	243	...	...	...	243	45
	Statistics Canada	...	...	51	...	...	...	26	...	1,090	1,167	1,167	21,913	45,923	67,836	69,003	...
	Western Economic Diversification	...	...	35,425	...	21,498	...	3	...	1,114	58,040	58,040	...	...	...	58,040	...
	Total Ministry	**2,779**	**10,586**	**220,663**	**450,884**	**140,937**	**11,423**	**621**	**...**	**6,723**	**841,757**	**844,536**	**124,710**	**51,975**	**176,685**	**1,021,221**	**8,821**

15	**Justice**																
	Department	85	...	3,921	8,931	2,750	...	12	...	1,231	16,845	16,930	...	...	...	16,930	3,370
	Canadian Human Rights Commission	...	...	152	...	...	...	1	...	19	172	172	...	...	...	172	89
	Canadian Human Rights Tribunal	...	...	1	...	...	...	...	...	...	1	1	...	...	...	1	...
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	10,333	10,333	10,333	...	227	227	10,560	...
	Federal Court of Canada	...	...	104	...	1,209	...	3	...	100,106	101,422	101,422	...	...	...	101,422	...
	Law Commission of Canada	...	...	13	...	...	...	...	...	...	13	13	...	...	...	13	343
	Offices of the Information and Privacy Commissioners of Canada	...	...	3	...	...	...	1	...	...	4	4	...	...	...	4	343
	Supreme Court of Canada	4	...	1	...	80	61	16	...	91	249	253	...	...	...	253	...
	Tax Court of Canada	...	...	18	...	520	32	3	...	...	573	573	...	...	...	573	4
	Total Ministry	**89**	**...**	**4,213**	**8,931**	**4,559**	**93**	**36**	**...**	**111,780**	**129,612**	**129,701**	**...**	**227**	**227**	**129,928**	**4,149**
16	**National Defence**	**3,621**	**634**	**40,852**	**...**	**...**	**...**	**32,513**	**...**	**24,570**	**98,569**	**102,190**	**360,681**	**23,377**	**384,058**	**486,248**	**8,768**
17	**Natural Resources**																
	Department	1,264	1,572	3,506	7,714	1	173	286	...	2,058	15,310	16,574	30,888	5,671	36,559	53,133	2,202
	Atomic Energy Control Board	...	...	28	...	39,741	...	50	...	38	39,857	39,857	...	...	...	39,857	558
	National Energy Board	...	...	434	1	17	2	14	...	27,655	28,123	28,123	...	...	...	28,123	158
	Total Ministry	**1,264**	**1,572**	**3,968**	**7,715**	**39,759**	**175**	**350**	**...**	**29,751**	**83,290**	**84,554**	**30,888**	**5,671**	**36,559**	**121,113**	**2,918**
18	**Parliament**																
	The Senate	...	...	201	...	2	...	16	...	1	220	220	...	...	...	220	28
	House of Commons	...	...	760	...	...	...	...	...	...	760	760	872	13	885	1,645	6
	Library of Parliament	57	...	15	...	...	...	...	...	...	15	72	202	...	202	274	...
	Total Ministry	**57**	**...**	**976**	**...**	**2**	**...**	**16**	**...**	**1**	**995**	**1,052**	**1,074**	**13**	**1,087**	**2,139**	**34**
19	**Privy Council**																
	Department	38	...	847	...	...	...	9	...	20	876	914	...	...	...	914	309
	Canadian Centre for Management Development	...	...	26	...	...	...	7	...	5,395	5,428	5,428	...	...	...	5,428	5,011
	Canadian Intergovernmental Conference Secretariat	...	...	34	...	...	...	...	...	1,089	1,123	1,123	...	...	...	1,123	17
	Canadian Transportation Accident Investigation and Safety Board	...	...	92	...	...	...	32	...	8	132	132	...	...	...	132	28
	Chief Electoral Officer	2	...	...	...	...	23	1	...	3	27	29	...	...	...	29	5
	Commissioner of Official Languages	...	...	22	...	...	...	4	...	...	26	26	...	...	...	26	4
	Millennium Bureau of Canada	...	...	112	...	...	...	...	...	...	112	112	...	...	...	112	78
	National Round Table on the Environment and the Economy	1	...	...	...	...	...	...	...	19	19	20	...	...	...	20	...
	Public Service Staff Relations Board	...	...	3	...	...	...	1	...	3	7	7	...	...	...	7	1
	Security Intelligence Review Committee	...	...	2	...	...	...	...	...	...	2	2	...	...	...	2	...

TABLE 4

Ministerial Revenues by Main Classification—*Concluded*

(in thousands of dollars)

			Non-tax revenues										Revenues netted against expenditures				
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
	The Leadership Network	...	...	29	...	...	...	...	...	...	29	29	...	...	...	29	1
	Total Ministry	41	...	1,167	...	...	23	54	...	6,537	7,781	7,822	...	...	...	7,822	5,454
20	**Public Works and Government Services**																
	Department	4,659	39,277	24,730	3,582	10	11	279	...	35,169	103,058	107,717	137,701	2,894,043	3,031,744	3,139,461	19,844
	Canada Information Office	...	...	47	...	...	...	...	...	...	47	47	...	...	...	47	2
	Canada Mortgage and Housing Corporation	...	562,349	108	...	...	...	...	...	69,820	632,277	632,277	...	...	...	632,277	2
	Total Ministry	4,659	601,626	24,885	3,582	10	11	279	...	104,989	735,382	740,041	137,701	2,894,043	3,031,744	3,771,785	19,848
21	**Solicitor General**																
	Department	...	...	1,564	...	2	...	3	...	4	1,573	1,573	...	...	...	1,573	1,370
	Canadian Security Intelligence Service	...	...	342	...	...	...	26	...	556	924	924	...	...	...	924	72
	Correctional Service	1,007	...	768	826	3,016	8,293	363	...	621	13,887	14,894	25,163	48,106	73,269	88,163	595
	National Parole Board	...	...	1	...	661	...	...	...	...	662	662	...	...	...	662	...
	Royal Canadian Mounted Police	838	159	2,178	6,607	5	1,807	5,396	...	34	16,186	17,024	771,626	18,169	789,795	806,819	5,406
	Total Ministry	1,845	159	4,853	7,433	3,684	10,100	5,788	...	1,215	33,232	35,077	796,789	66,275	863,064	898,141	7,443
22	**Transport**																
	Department	28,492	22,527	9,594	4,669	...	4,169	2,642	...	16,158	59,759	88,251	316,949	31,121	348,070	436,321	...
	Canadian Transportation Agency	...	...	8	...	...	12	1	...	...	21	21	...	...	...	21	...
	Total Ministry	28,492	22,527	9,602	4,669	...	4,181	2,643	...	16,158	59,780	88,272	316,949	31,121	348,070	436,342	...
23	**Treasury Board**	546	...	10,335	...	1	...	...	...	8,105	18,441	18,987	72	58,153	58,225	77,212	3,400
24	**Veterans Affairs**	28	33	2,789	...	25,722	2	72	...	4,893	33,511	33,539	...	...	...	33,539	...
	Total ministerial revenues	139,264,560	5,345,317	620,907	986,388	524,719	47,923	52,897	169,924[3]	931,832	8,679,907	147,944,467	2,626,244	4,466,625	7,092,869	155,037,336	140,645

Note: If no amount is shown, either it is less than $500 or no revenues were reported.

[1] Additional details are provided in Section 12 of Volume II (Part II).

[2] Formerly Parks Canada Program.

[3] Net gain on exchange amounts to $0 and domestic coinage to $169,924.

TABLE 4a

Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—											
Income tax—											
Personal	79,377,909	...	... (1)	...	...	79,377,909	...	...	5,445,964	...	84,823,873
Corporation	23,319,407	...	(149,200)	...	...	23,170,207	...	...	...	...	23,170,207
Other income tax revenues	3,499,284	...	...	...	...	3,499,284	...	...	...	...	3,499,284
	106,196,600	...	*(149,200)*	...	...	*106,047,400*	...	...	*5,445,964*	...	*111,493,364*
Employment insurance premiums	...	18,511,712	...	...	...	18,511,712	...	...	...	...	18,511,712
Excise taxes and duties—											
Goods and services tax	22,875,601	...	(85,394)	...	...	22,790,207	...	...	2,920,191	...	25,710,398
Energy taxes—											
Excise tax—Gasoline	4,283,593	...	...	...	...	4,283,593	...	...	...	...	4,283,593
Excise tax—Aviation gasoline and diesel fuel	473,541	...	...	...	...	473,541	...	...	...	...	473,541
	4,757,134	...	...	...	...	*4,757,134*	...	...	...	...	*4,757,134*
Customs import duties	2,104,214	...	...	...	...	2,104,214	...	...	...	...	2,104,214
Other excise taxes and duties—											
Excise duties	3,412,088	...	...	...	...	3,412,088	...	...	...	...	3,412,088
Miscellaneous excise taxes and duties	(81,077)	...	(96,800)	...	...	(177,877)	...	...	...	...	(177,877)
	3,331,011	...	*(96,800)*	...	...	*3,234,211*	...	...	...	...	*3,234,211*
	33,067,960	...	*(182,194)*	...	...	*32,885,766*	...	...	*2,920,191*	...	*35,805,957*
TOTAL TAX REVENUES	139,264,560	18,511,712	(331,394)	...	...	157,444,878	...	...	8,366,155	...	165,811,033

TABLE 4a

Recapitulation of External Revenues by Main Classification—*Concluded*

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Other revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—											
Return on investments	5,345,317	...	(68,298)[2]	...	(25,552)	5,251,467	91,107	...	...	60,839	5,403,413
Other non-tax revenues—											
Privileges, licences and permits	986,388	...	(698)	(72,584)	(3,902)	909,204	1,211,256	(29,524)	...	...	2,090,936
Refunds of previous years' expenditures	620,907	...	(24,823)	...	(37,341)	558,743	2	...	...	...	558,745
Service fees	524,719	...	15,603	(3,325)	(9,895)	527,102	507,411	27,049	...	...	1,061,562
Proceeds from sales	47,923	...	(1,616)	10	(203)	46,114	277,140	170	...	...	323,424
Proceeds from the disposal of surplus Crown assets	52,897	...	...	...	(9,962)	42,935	...	...	...	...	42,935
Domestic coinage	169,924	...	...	...	...	169,924	...	...	...	...	169,924
Miscellaneous non-tax revenues	931,832	(89,048)	(21,541)	(262)	(62,762)	758,219	539,328	1,515	...	1,329,553	2,628,615
	3,334,590	*(89,048)*	*(33,075)*	*(76,161)*	*(124,065)*	*3,012,241*	*2,535,137*	*(790)*	...	*1,329,553*	*6,876,141*
TOTAL NON-TAX REVENUES	8,679,907	(89,048)	(101,373)	(76,161)	(149,617)	8,263,708	2,626,244	(790)	...	1,390,392	12,279,554
TOTAL REVENUES	147,944,467	18,422,664	(432,767)	(76,161)	(149,617)	165,708,586	2,626,244	(790)	8,366,155	1,390,392	178,090,587

Note: If no amount is shown, either it is less than $500 or no revenues were reported.

[1] Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

[2] Includes an Exchange Fund Account adjustment of $1 million.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture and Agri-Food**					
16,935	1,712,763	543,414	4,293	2,277,405		Department	2,080,121	179,420	(5)	17,869	1,296,033
...	2,538	138	65	2,741		Canadian Dairy Commission	2,585	156	...	...	2,465
25	261,009	43,658	37,320	342,012		Canadian Food Inspection Agency	328,469	13,518	...	25	281,500
16,960	**1,976,310**	**587,210**	**41,678**	**2,622,158**		**Total Ministry**	**2,411,175**	**193,094**	**(5)**	**17,894**	**1,579,998**
84	**2,533,507**	**249,625**	**221,475**	**3,004,691**	3	**Canada Customs and Revenue Agency**	**2,935,170**	**69,369**	**...**	**152**	**2,757,183**
					4	**Canadian Heritage**					
24	732,496	158,316	6,622	897,458		Department	885,988	11,449	...	21	762,127
...	116,456	...	128	116,584		Canada Council	116,583	1	...	...	116,168
...	903,881	...	...	903,881		Canadian Broadcasting Corporation	879,187	24,694	...	...	896,435
...	78,732	...	168	78,900		Canadian Film Development Corporation	78,993	...	(93)	...	78,460
...	46,281	552	511	47,344		Canadian Museum of Civilization	47,344	...	...	...	45,878
...	20,537	647	474	21,658		Canadian Museum of Nature	21,658	...	...	...	20,848
2	5,942	...	2,468	8,412		Canadian Radio-television and Telecommunications Commission	8,248	160	...	4	7,535
23	45,160	1,733	2,855	49,771		National Archives of Canada	49,452	294	...	25	48,155
...	21,536	3,057	322	24,915		National Arts Centre Corporation	24,915	...	...	...	21,001
...	8,447	1,932	388	10,767		National Battlefields Commission	10,189	578	...	...	7,156
...	61,182	45,850	369	107,401		National Capital Commission	107,401	...	...	...	91,623
13,841	59,545	2,431	996	76,813		National Film Board	60,018	2,593	...	14,202	56,729
...	32,535	3,418	320	36,273		National Gallery of Canada	36,273	...	...	...	34,113
1	30,415	...	3,159	33,575		National Library	33,486	85	...	4	35,978
...	19,677	400	243	20,320		National Museum of Science and Technology	20,301	19	...	...	19,628
8,865	347,249	22,295	36,187	414,596		Parks Canada Agency (1)	388,419	574	...	25,603	353,697
7,037	106,954	5,095	10,997	130,083		Public Service Commission	119,617	2,789	...	7,677	111,258
...	17,051	3,777	400	21,228		Status of Women—Office of the Co-ordinator	20,855	373	...	...	17,624
29,793	**2,654,076**	**249,503**	**66,607**	**2,999,979**		**Total Ministry**	**2,908,927**	**43,609**	**(93)**	**47,536**	**2,722,413**

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					5	**Citizenship and Immigration**					
50	677,457	222,482	38,696	938,685		Department	855,847	82,792	...	46	704,489
15	81,868	1,668	5,545	89,096		Immigration and Refugee Board of Canada	87,935	1,153	...	8	84,677
65	**759,325**	**224,150**	**44,241**	**1,027,781**		**Total Ministry**	**943,782**	**83,945**	**...**	**54**	**789,166**
					6	**Environment**					
118	531,566	175,504	22,500	729,688		Department	719,985	9,645	...	58	564,646
...	10,227	1,445	357	12,029		Canadian Environmental Assessment Agency	11,416	613	...	...	9,757
118	**541,793**	**176,949**	**22,857**	**741,717**		**Total Ministry**	**731,401**	**10,258**	**...**	**58**	**574,403**
					7	**Finance**					
266,094	63,652,504	(459,425)	7,538,512	70,997,685		Department	70,665,884	75,012	...	256,789	70,428,219
...	53,537	2,076	1,786	57,399		Auditor General	56,914	485	...	...	53,740
...	8,486	139	368	8,993		Canadian International Trade Tribunal	8,707	286	...	...	8,503
72,010	1,660	13	39	73,722		Office of the Superintendent of Financial Institutions	7,927	114	...	65,681	6,865
338,104	**63,716,187**	**(457,197)**	**7,540,705**	**71,137,799**		**Total Ministry**	**70,739,432**	**75,897**	**...**	**322,470**	**70,497,327**
973	**1,314,065**	**165,414**	**36,567**	**1,517,019**	8	**Fisheries and Oceans**	**1,378,996**	**136,725**	**...**	**1,298**	**1,333,680**
					9	**Foreign Affairs and International Trade**					
22,016	1,351,619	281,066	26,054	1,680,755		Department	1,587,465	79,510	...	13,780	1,453,637
...	10,549	7,000	...	17,549		Canadian Commercial Corporation	17,548	1	...	...	15,443
4	1,804,765	140,013	(73,295)	1,871,487		Canadian International Development Agency	1,862,408	9,072	...	7	1,858,337
...	130,000	...	(108,143)	21,857		Export Development Corporation	21,857	...	...	...	22,234
...	82,444	4,307	268	87,019		International Development Research Centre	87,019	...	...	...	86,488
...	6,178	354	158	6,690		International Joint Commission	6,189	501	...	...	5,387
...	2,224	...	24	2,248		NAFTA Secretariat, Canadian Section	1,819	429	...	...	1,641
...	259	...	6	265		Northern Pipeline Agency	225	40	...	...	167
22,020	**3,388,038**	**432,740**	**(154,928)**	**3,687,870**		**Total Ministry**	**3,584,530**	**89,553**	**...**	**13,787**	**3,443,334**
1	**11,660**	**3,299**	**542**	**15,502**	10	**Governor General**	**15,316**	**177**	**...**	**9**	**12,963**

					11	**Health**					
28	1,882,664	1,001,994	26,216	2,910,902		Department	2,895,294	15,457	...	151	1,994,758
...	1,169	772	49	1,990		Hazardous Materials Information Review Commission	1,869	121	...	...	1,218
1	275,019	35,106	419	310,545		Medical Research Council	310,504	41	...	...	271,367
...	3,161	534	130	3,825		Patented Medicine Prices Review Board	3,668	156	...	1	3,036
29	**2,162,013**	**1,038,406**	**26,814**	**3,227,262**		**Total Ministry**	**3,211,335**	**15,775**	**...**	**152**	**2,270,379**
					12	**Human Resources Development**					
195	26,252,070	30,323	(18,399)	26,264,189		Department	26,144,988	118,987	...	214	25,948,686
1	8,658	1,659	494	10,812		Canada Industrial Relations Board	10,361	449	...	2	9,606
...	1,701	...	26	1,727		Canadian Artists and Producers Professional Relations Tribunal	1,150	577	...	...	1,270
...	1,728	1,070	246	3,044		Canadian Centre for Occupational Health and Safety	2,958	86	...	...	2,339
196	**26,264,157**	**33,052**	**(17,633)**	**26,279,772**		**Total Ministry**	**26,159,457**	**120,099**	**...**	**216**	**25,961,901**
					13	**Indian Affairs and Northern Development**					
32,856	4,522,648	179,847	13,764	4,749,115		Department	4,697,169	19,186	...	32,760	4,925,138
...	969	42	25	1,036		Canadian Polar Commission	1,020	16	...	...	956
32,856	**4,523,617**	**179,889**	**13,789**	**4,750,151**		**Total Ministry**	**4,698,189**	**19,202**	**...**	**32,760**	**4,926,094**
					14	**Industry**					
22,617	961,674	1,196,730	18,616	2,199,637		Department	2,068,441	90,579	...	40,617	1,256,120
3	280,031	27,091	774	307,899		Atlantic Canada Opportunities Agency	304,970	2,912	...	17	360,667
1	304,026	46,486	1,343	351,856		Canadian Space Agency	334,594	17,254	...	8	341,290
...	1,270	217	17	1,504		Competition Tribunal	1,438	66	...	...	1,118
...	870	811	13	1,694		Copyright Board	1,693	1	...	...	1,350
19	314,366	(15,686)	517	299,216		Economic Development Agency of Canada for the Regions of Quebec	257,994	41,211	...	11	328,634
...	10,536	...	30	10,566		Enterprise Cape Breton Corporation	8,566	2,000	...	...	8,400
15,219	508,361	17,314	23,443	564,337		National Research Council of Canada	543,521	4,777	...	16,039	523,993
3	504,957	44,040	1,126	550,126		Natural Sciences and Engineering Research Council	549,848	277	...	1	498,492
...	106,726	18,686	704	126,116		Social Sciences and Humanities Research Council	125,825	291	...	...	102,498
...	5,283	...	47	5,330		Standards Council of Canada	5,330	...	...	...	5,004
3	309,129	33,546	17,367	360,045		Statistics Canada	355,879	4,166	...	...	335,922
1	195,055	44,211	4,464	243,731		Western Economic Diversification	215,191	28,539	...	1	267,313
37,866	**3,502,284**	**1,413,446**	**68,461**	**5,022,057**		**Total Ministry**	**4,773,290**	**192,073**	**...**	**56,694**	**4,030,801**
					15	**Justice**					
25	540,533	177,523	9,685	727,766		Department	716,194	11,564	...	8	646,778
8	15,197	2,763	780	18,748		Canadian Human Rights Commission	18,437	310	...	1	16,121
...	4,018	733	26	4,777		Canadian Human Rights Tribunal	3,919	858	...	...	2,420
...	257,396	1,198	(2,511)	256,083		Commissioner for Federal Judicial Affairs	255,715	368	...	...	249,712
17	31,264	1,270	1,441	33,992		Federal Court of Canada	33,899	92	...	1	32,575
...	3,011	139	...	3,150		Law Commission of Canada	2,913	237	...	...	2,416
...	6,402	3,189	602	10,193		Offices of the Information and Privacy Commissioners of Canada	9,931	261	...	1	8,092
...	15,720	1,785	726	18,231		Supreme Court of Canada	17,139	1,078	...	14	15,424

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
3	12,156	235	419	12,813		Tax Court of Canada	11,763	1,049	...	1	12,966
53	**885,697**	**188,835**	**11,168**	**1,085,753**		**Total Ministry**	**1,069,910**	**15,817**	**...**	**26**	**986,504**
420	**10,304,500**	**1,283,357**	**352,980**	**11,941,257**	**16**	**National Defence**	**11,521,681**	**419,559**	**...**	**17**	**10,256,532**
					17	**Natural Resources**					
32,410	524,507	122,967	2,296	682,180		Department	633,168	21,699	...	27,313	510,577
7	49,123	4,147	1,405	54,682		Atomic Energy Control Board	53,746	936	...	...	48,764
...	110,300	19,850	...	130,150		Atomic Energy of Canada Limited	122,150	8,000	...	...	126,000
...	...	85,900	...	85,900		Cape Breton Development Corporation	78,000	7,900	...	...	44,020
...	29,110	1,489	1,269	31,868		National Energy Board	31,423	445	...	...	53,159
32,417	**713,040**	**234,353**	**4,970**	**984,780**		**Total Ministry**	**918,487**	**38,980**	**...**	**27,313**	**782,520**
					18	**Parliament**					
...	47,421	1,200	2,708	51,329		The Senate	51,192	137	...	...	51,815
...	242,323	3,390	6,342	252,055		House of Commons	250,276	1,779	...	...	244,616
...	20,528	968	1,554	23,050		Library of Parliament	22,505	545	...	...	19,562
...	**310,272**	**5,558**	**10,604**	**326,434**		**Total Ministry**	**323,973**	**2,461**	**...**	**...**	**315,993**
					19	**Privy Council**					
24	81,603	6,749	2,579	90,955		Department	89,235	1,712	...	8	83,057
15	13,942	933	3,203	18,093		Canadian Centre for Management Development	17,800	287	...	6	15,270
...	3,089	678	141	3,908		Canadian Intergovernmental Conference Secretariat	3,748	160	...	...	3,833
12	23,280	15,372	1,756	40,420		Canadian Transportation Accident Investigation and Safety Board	39,128	1,267	...	25	57,340
...	35,300	2,400	(332)	37,368		Chief Electoral Officer	37,033	335	...	...	31,989
...	10,802	446	542	11,790		Commissioner of Official Languages	11,459	331	...	...	10,951
...	82,000	...	100	82,100		Millennium Bureau of Canada	46,442	35,658	...	...	17,959
...	3,308	98	92	3,498		National Round Table on the Environment and the Economy	3,320	178	...	...	3,306
1	5,661	...	217	5,879		Public Service Staff Relations Board	5,523	355	...	1	5,593
...	1,409	501	8	1,918		Security Intelligence Review Committee	1,809	109	...	...	1,522
...	10,788	385	129	11,302		The Leadership Network	8,781	2,521	...	...	6,563
52	**271,182**	**27,562**	**8,435**	**307,231**		**Total Ministry**	**264,278**	**42,913**	**...**	**40**	**237,383**

					20	**Public Works and Government Services**					
845,183	1,887,944	227,651	(2,950)	2,957,828		Department	1,854,008	304,095	...	799,725	2,030,321
...	20,280	...	220	20,500		Canada Information Office	19,913	587	...	...	19,268
...	1,888,685	39,300	...	1,927,985		Canada Mortgage and Housing Corporation	1,927,985	...	...	...	1,865,469
...	14,210	8,000	...	22,210		Canada Post Corporation	22,210	...	...	...	14,000
845,183	**3,811,119**	**274,951**	**(2,730)**	**4,928,523**		**Total Ministry**	**3,824,116**	**304,682**	**...**	**799,725**	**3,929,058**
					21	**Solicitor General**					
...	81,307	2,918	929	85,154		Department	82,829	2,325	...	...	78,357
8	168,629	5,037	5,427	179,101		Canadian Security Intelligence Service	178,233	863	...	5	170,285
13,211	1,257,169	55,153	59,267	1,384,800		Correctional Service	1,362,129	14,752	...	7,919	1,254,513
...	24,600	2,905	1,231	28,736		National Parole Board	28,299	437	...	...	26,098
...	1,768	305	111	2,184		Office of the Correctional Investigator	2,008	176	...	...	1,530
2,732	1,188,043	136,562	59,022	1,386,359		Royal Canadian Mounted Police	1,345,896	38,202	...	2,261	1,229,880
...	799	36	16	851		Royal Canadian Mounted Police External Review Committee	659	192	...	...	710
...	4,878	3,163	115	8,156		Royal Canadian Mounted Police Public Complaints Commission	7,716	440	...	...	5,312
15,951	**2,727,193**	**206,079**	**126,118**	**3,075,341**		**Total Ministry**	**3,007,769**	**57,387**	**...**	**10,185**	**2,766,685**
					22	**Transport**					
2,015	889,791	15,802	31,379	938,987		Department	903,925	32,954	...	2,108	1,072,143
1	21,109	580	866	22,556		Canadian Transportation Agency	22,275	280	...	1	21,365
...	972	41	26	1,039		Civil Aviation Tribunal	992	47	...	...	913
2,016	**911,872**	**16,423**	**32,271**	**962,582**		**Total Ministry**	**927,192**	**33,281**	**...**	**2,109**	**1,094,421**
...	**1,906,631**	**349,642**	**(494,722)**	**1,761,551**	23	**Treasury Board**	**1,136,371**	**625,491**	**(311)**	**...**	**998,483**
25	**1,969,618**	**113,538**	**17,391**	**2,100,572**	24	**Veterans Affairs**	**2,076,613**	**23,958**	**...**	**1**	**1,996,761**
1,375,182	**137,158,156**	**6,996,784**	**7,977,660**	**153,507,782**		**Total Government**	**149,561,390**	**2,614,305**	**(409)**	**1,332,496**	**144,263,982**

Note: If no amount is shown, either it is less than $500 or no expenditures were reported.

(1) Formerly Parks Canada Program

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
277,214	...	...	...	277,214		Canadian Dairy Commission	2,924	...	...	274,290	(30,714)
8,546,652	...	...	(662,955)	7,883,697		Farm Credit Corporation	(236,127)	...	...	8,119,824	(827,183)
8,823,866	...	...	**(662,955)**	**8,160,911**		**Total Ministry**	**(233,203)**	...	...	**8,394,114**	**(857,897)**
					4	**Canadian Heritage**					
...	10	...	...	10		Department	...	10	...	...	...
...	**10**	...	...	**10**		**Total Ministry**	...	**10**	...	...	...
					5	**Citizenship and Immigration**					
51,612	...	(2,700)	...	48,912		Department	(4,186)	...	...	53,098	(1,416)
51,612	...	**(2,700)**	...	**48,912**		**Total Ministry**	**(4,186)**	...	...	**53,098**	**(1,416)**
					7	**Finance**					
1,850,024	272,499	4,271	288,066	2,414,860		Department	343,360	200	...	2,071,300	863,068
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	(395,000)
7,850,024	**272,499**	**4,271**	**288,066**	**8,414,860**		**Total Ministry**	**343,360**	**200**	...	**8,071,300**	**468,068**
					8	**Fisheries and Oceans**					
30,000	...	...	...	30,000		Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	...	...	...	**30,000**		**Total Ministry**	...	...	...	**30,000**	...
					9	**Foreign Affairs and International Trade**					
43,285	...	...	...	43,285		Department	4,269	...	...	39,016	8,547
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
9,494,405	43,197	4,200	(153,664)	9,388,138		Canadian International Development Agency	148,779	...	...	9,239,359	152,242
23,019,486	108,200	...	(1,489,459)	21,638,227		Export Development Corporation	(228,959)	...	...	21,867,186	(2,134)
32,567,176	**151,397**	**4,200**	**(1,643,123)**	**31,079,650**		**Total Ministry**	**(75,911)**	...	...	**31,155,561**	**158,655**

					13	**Indian Affairs and Northern Development**					
78,675	51,295	...	...	129,970		Department	50,218	35	(129)	79,846	53,812
78,675	**51,295**	...	...	**129,970**		**Total Ministry**	**50,218**	**35**	**(129)**	**79,846**	**53,812**
					14	**Industry**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	...
853,677	...	40,000	40,000	933,677		Business Development Bank of Canada	80,000	...	...	853,677	50,000
855,627	**800**	**40,000**	**40,000**	**936,427**		**Total Ministry**	**80,000**	**800**	...	**855,627**	**50,000**
90,291	...	...	...	**90,291**	16	**National Defence**	7,432	...	...	**82,859**	**(10,833)**
					17	**Natural Resources**					
...	39,371	...	...	39,371		Department	39,370	1	...	...	37,926
37,662	...	...	...	37,662		Cape Breton Development Corporation	(12,338)	...	...	50,000	12,338
37,662	**39,371**	...	...	**77,033**		**Total Ministry**	**27,032**	**1**	...	**50,000**	**50,264**
					20	**Public Works and Government Services**					
53,246	...	...	...	53,246		Department	3,174	...	...	50,072	(1,682)
...	(221,900)	...	...	(221,900)		Canada Mortgage and Housing Corporation	(222,403)	503	...	...	...
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	(80,000)
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	(22)
628,246	**(221,900)**	...	...	**406,346**		**Total Ministry**	**(219,229)**	**503**	...	**625,072**	**(81,704)**
					21	**Solicitor General**					
27	...	...	...	27		Correctional Service	(1)	...	...	28	4
27	...	...	...	**27**		**Total Ministry**	**(1)**	...	...	**28**	**4**
					22	**Transport**					
10,000	...	...	...	10,000		Department	...	...	...	10,000	90,000
10,000	...	...	...	**10,000**		**Total Ministry**	...	...	...	**10,000**	**90,000**
602,642	...	...	...	**602,642**	24	**Veterans Affairs**	**(1,090)**	...	...	**603,732**	**(1,843)**
51,625,848	**293,472**	**45,771**	**(1,978,012)**	**49,987,079**		**Total Government**	**(25,578)**	**1,549**	**(129)**	**50,011,237**	**(82,890)**

Note: If no amount is shown, either it is less than $500 or no loans, investments or advances were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
...	1,385,051	405,423	49,581	1,840,055		Budgetary—Voted	1,646,967	193,093	(5)	...	973,218
16,960	591,259	181,787	(7,903)	782,103		Statutory	764,208	1	...	17,894	606,780
16,960	**1,976,310**	**587,210**	**41,678**	**2,622,158**			**2,411,175**	**193,094**	**(5)**	**17,894**	**1,579,998**
8,823,866	...	...	**(662,955)**	**8,160,911**		Non-budgetary—Statutory	**(233,203)**	...	...	**8,394,114**	**(857,897)**
					3	**Canada Customs and Revenue Agency**					
...	2,116,391	231,055	173,155	2,520,601		Budgetary—Voted	2,451,232	69,369	...	...	2,335,040
84	417,116	18,570	48,320	484,090		Statutory	483,938	...	...	152	422,143
84	**2,533,507**	**249,625**	**221,475**	**3,004,691**			**2,935,170**	**69,369**	...	**152**	**2,757,183**

					4	**Canadian Heritage**					
...	2,524,064	241,003	44,960	2,810,027		Budgetary—Voted	2,754,859	37,898	(93)	17,363	2,645,237
29,793	130,012	8,500	21,647	189,952		Statutory	154,068	5,711	...	30,173	77,176
29,793	**2,654,076**	**249,503**	**66,607**	**2,999,979**			**2,908,927**	**43,609**	**(93)**	**47,536**	**2,722,413**
...	**10**	...	...	**10**		Non-budgetary—Voted	...	**10**	...	...	...
					5	**Citizenship and Immigration**					
...	715,038	224,150	16,215	955,403		Budgetary—Voted	871,458	83,945	...	...	718,526
65	44,287	...	28,026	72,378		Statutory	72,324	...	...	54	70,640
65	**759,325**	**224,150**	**44,241**	**1,027,781**			**943,782**	**83,945**	...	**54**	**789,166**
51,612	...	**(2,700)**	...	**48,912**		Non-budgetary—Statutory	**(4,186)**	...	...	**53,098**	**(1,416)**
					6	**Environment**					
...	492,160	176,949	15,062	684,171		Budgetary—Voted	673,913	10,258	...	...	521,693
118	49,633	...	7,795	57,546		Statutory	57,488	...	...	58	52,710
118	**541,793**	**176,949**	**22,857**	**741,717**			**731,401**	**10,258**	...	**58**	**574,403**
					7	**Finance**					
...	1,720,607	283,707	2,424	2,006,738		Budgetary—Voted	1,930,859	75,879	...	...	1,755,388
338,104	61,995,580	(740,904)	7,538,281	69,131,061		Statutory	68,808,573	18	...	322,470	68,741,939
338,104	**63,716,187**	**(457,197)**	**7,540,705**	**71,137,799**			**70,739,432**	**75,897**	...	**322,470**	**70,497,327**
...	7,460	...	202,334	209,794		Non-budgetary—Voted	209,594	200	...	...	213,810
7,850,024	265,039	4,271	85,732	8,205,066		Statutory	133,766	...	...	8,071,300	254,258
7,850,024	**272,499**	**4,271**	**288,066**	**8,414,860**			**343,360**	**200**	...	**8,071,300**	**468,068**
					8	**Fisheries and Oceans**					
...	1,224,277	165,414	20,863	1,410,554		Budgetary—Voted	1,273,829	136,725	...	...	1,237,801
973	89,788	...	15,704	106,465		Statutory	105,167	...	...	1,298	95,879
973	**1,314,065**	**165,414**	**36,567**	**1,517,019**			**1,378,996**	**136,725**	...	**1,298**	**1,333,680**
30,000	...	...	...	**30,000**		Non-budgetary—Voted	...	...	...	**30,000**	...
					9	**Foreign Affairs and International Trade**					
...	2,836,427	432,740	10,982	3,280,149		Budgetary—Voted	3,190,600	89,549	...	...	3,071,899
22,020	551,611	...	(165,910)	407,721		Statutory	393,930	4	...	13,787	371,435
22,020	**3,388,038**	**432,740**	**(154,928)**	**3,687,870**			**3,584,530**	**89,553**	...	**13,787**	**3,443,334**
43,284	3,363	...	147,501	194,148		Non-budgetary—Voted	148,460	...	...	45,688	160,789
32,523,892	148,034	4,200	(1,790,624)	30,885,502		Statutory	(224,371)	...	...	31,109,873	(2,134)
32,567,176	**151,397**	**4,200**	**(1,643,123)**	**31,079,650**			**(75,911)**	...	...	**31,155,561**	**158,655**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					10	**Governor General**					
...	10,217	3,299	353	13,869		Budgetary—Voted	13,693	176	...	...	11,461
1	1,443	...	189	1,633		Statutory	1,623	1	...	9	1,502
1	**11,660**	**3,299**	**542**	**15,502**			**15,316**	**177**	...	**9**	**12,963**
					11	**Health**					
...	2,099,813	183,115	16,481	2,299,409		Budgetary—Voted	2,283,700	15,709	...	...	2,203,357
29	62,200	855,291	10,333	927,853		Statutory	927,635	66	...	152	67,022
29	**2,162,013**	**1,038,406**	**26,814**	**3,227,262**			**3,211,335**	**15,775**	...	**152**	**2,270,379**
					12	**Human Resources Development**					
...	1,140,771	362,607	20,028	1,523,406		Budgetary—Voted	1,403,307	120,099	...	...	1,860,211
196	25,123,386	(329,555)	(37,661)	24,756,366		Statutory	24,756,150	...	...	216	24,101,690
196	**26,264,157**	**33,052**	**(17,633)**	**26,279,772**			**26,159,457**	**120,099**	...	**216**	**25,961,901**
					13	**Indian Affairs and Northern Development**					
...	4,356,780	179,889	8,268	4,544,937		Budgetary—Voted	4,525,735	19,202	...	...	4,756,713
32,856	166,837	...	5,521	205,214		Statutory	172,454	...	...	32,760	169,381
32,856	**4,523,617**	**179,889**	**13,789**	**4,750,151**			**4,698,189**	**19,202**	...	**32,760**	**4,926,094**
78,675	**51,295**	...	...	**129,970**		Non-budgetary—Voted	**50,218**	**35**	(129)	**79,846**	**53,812**
					14	**Industry**					
...	3,119,995	1,389,846	39,750	4,549,591		Budgetary—Voted	4,357,627	191,964	...	...	3,593,734
37,866	382,289	23,600	28,711	472,466		Statutory	415,663	109	...	56,694	437,067
37,866	**3,502,284**	**1,413,446**	**68,461**	**5,022,057**			**4,773,290**	**192,073**	...	**56,694**	**4,030,801**
1,950	800	...	...	2,750		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	40,000	40,000	933,677		Statutory	80,000	...	...	853,677	50,000
855,627	**800**	**40,000**	**40,000**	**936,427**			**80,000**	**800**	...	**855,627**	**50,000**

					15	**Justice**					
...	592,534	188,835	7,933	789,302		Budgetary—Voted	773,486	15,816	...	...	701,694
53	293,163	...	3,235	296,451		Statutory	296,424	1	...	26	284,810
53	**885,697**	**188,835**	**11,168**	**1,085,753**			**1,069,910**	**15,817**	...	**26**	**986,504**
					16	**National Defence**					
...	9,575,658	1,283,357	99,339	10,958,354		Budgetary—Voted	10,538,795	419,559	...	...	9,471,513
420	728,842	...	253,641	982,903		Statutory	982,886	...	...	17	785,019
420	**10,304,500**	**1,283,357**	**352,980**	**11,941,257**			**11,521,681**	**419,559**	...	**17**	**10,256,532**
90,291	...	...	...	**90,291**		Non-budgetary—Voted	**7,432**	...	...	**82,859**	**(10,833)**
					17	**Natural Resources**					
...	649,157	227,627	10,413	887,197		Budgetary—Voted	848,217	38,980	...	...	719,415
32,417	63,883	6,726	(5,443)	97,583		Statutory	70,270	...	...	27,313	63,105
32,417	**713,040**	**234,353**	**4,970**	**984,780**			**918,487**	**38,980**	...	**27,313**	**782,520**
37,662	**39,371**	...	...	**77,033**		Non-budgetary—Voted	**27,032**	**1**	...	**50,000**	**50,264**
					18	**Parliament**					
...	207,676	5,558	1,178	214,412		Budgetary—Voted	211,951	2,461	...	...	209,602
...	102,596	...	9,426	112,022		Statutory	112,022	...	...	...	106,391
...	**310,272**	**5,558**	**10,604**	**326,434**			**323,973**	**2,461**	...	...	**315,993**
					19	**Privy Council**					
...	219,300	25,162	4,355	248,817		Budgetary—Voted	205,912	42,905	...	...	187,475
52	51,882	2,400	4,080	58,414		Statutory	58,366	8	...	40	49,908
52	**271,182**	**27,562**	**8,435**	**307,231**			**264,278**	**42,913**	...	**40**	**237,383**
					20	**Public Works and Government Services**					
...	3,767,863	274,951	29,722	4,072,536		Budgetary—Voted	3,787,870	284,666	...	...	3,742,295
845,183	43,256	...	(32,452)	855,987		Statutory	36,246	20,016	...	799,725	186,763
845,183	**3,811,119**	**274,951**	**(2,730)**	**4,928,523**			**3,824,116**	**304,682**	...	**799,725**	**3,929,058**
6,181	...	...	...	6,181		Non-budgetary—Voted	2,714	...	...	3,467	(4,616)
622,065	(221,900)	...	...	400,165		Statutory	(221,943)	503	...	621,605	(77,088)
628,246	**(221,900)**	...	...	**406,346**			**(219,229)**	**503**	...	**625,072**	**(81,704)**
					21	**Solicitor General**					
...	2,338,624	206,079	94,825	2,639,528		Budgetary—Voted	2,582,141	57,387	...	...	2,389,781
15,951	388,569	...	31,293	435,813		Statutory	425,628	...	...	10,185	376,904
15,951	**2,727,193**	**206,079**	**126,118**	**3,075,341**			**3,007,769**	**57,387**	...	**10,185**	**2,766,685**
27	...	...	...	**27**		Non-budgetary—Voted	**(1)**	...	...	**28**	**4**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					22	**Transport**					
...	804,470	16,423	19,066	839,959		Budgetary—Voted	806,733	33,226	...	...	819,004
2,016	107,402	...	13,205	122,623		Statutory	120,459	55	...	2,109	275,417
2,016	**911,872**	**16,423**	**32,271**	**962,582**			**927,192**	**33,281**	...	**2,109**	**1,094,421**
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	90,000
10,000	...	...	...	10,000		Statutory	...	...	...	10,000	...
10,000	...	...	...	**10,000**			...	...	...	**10,000**	**90,000**
					23	**Treasury Board**					
...	1,839,354	349,642	(706,260)	1,482,736		Budgetary—Voted	857,556	625,491	(311)	...	771,314
...	67,277	...	211,538	278,815		Statutory	278,815	...	...	...	227,169
...	**1,906,631**	**349,642**	**(494,722)**	**1,761,551**			**1,136,371**	**625,491**	**(311)**	...	**998,483**
					24	**Veterans Affairs**					
...	1,939,929	113,538	12,714	2,066,181		Budgetary—Voted	2,042,223	23,958	...	...	1,964,650
25	29,689	...	4,677	34,391		Statutory	34,390	...	...	1	32,111
25	**1,969,618**	**113,538**	**17,391**	**2,100,572**			**2,076,613**	**23,958**	...	1	**1,996,761**
602,642	...	...	...	**602,642**		Non-budgetary—Statutory	**(1,090)**	...	...	**603,732**	**(1,843)**
						Total Government					
...	45,676,156	6,970,369	(8,593)	52,637,932		Budgetary—Voted	50,032,663	2,588,315	(409)	17,363	46,661,021
1,375,182	91,482,000	26,415	7,986,253	100,869,850		Statutory	99,528,727	25,990	...	1,315,133	97,602,961
1,375,182	**137,158,156**	**6,996,784**	**7,977,660**	**153,507,782**			**149,561,390**	**2,614,305**	**(409)**	**1,332,496**	**144,263,982**
288,070	102,299	...	349,835	740,204		Non-budgetary—Voted	445,449	1,046	(129)	293,838	553,230
51,337,778	191,173	45,771	(2,327,847)	49,246,875		Statutory	(471,027)	503	...	49,717,399	(636,120)
51,625,848	**293,472**	**45,771**	**(1,978,012)**	**49,987,079**			**(25,578)**	**1,549**	**(129)**	**50,011,237**	**(82,890)**
288,070	45,778,455	6,970,369	341,242	53,378,136		Voted	50,478,112	2,589,361	(538)	311,201	47,214,251
52,712,960	91,673,173	72,186	5,658,406	150,116,725		Statutory	99,057,700	26,493	...	51,032,532	96,966,841
53,001,030	**137,451,628**	**7,042,555**	**5,999,648**	**203,494,861**		**Total Government**	**149,535,812**	**2,615,854**	**(538)**	**51,343,733**	**144,181,092**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		**Agriculture and Agri-Food**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grasing and breeding activities of the Community pastures program and from the administration of the net income stabilization account	369,689,000	
	1a	Operating expenditures		63,196,279
	1b	Operating expenditures		31,070,500
	5	Capital expenditures	28,771,000	
	5a	Capital expenditures		468,000
	10	The grants listed in the Estimates and contributions	764,052,000	
	10a	The grants listed in the Estimates and contributions		40,076,870
	10b	The grants listed in the Estimates		229,115,500
		Canadian Dairy Commission		
	15	Program expenditures	2,538,000	
	15a	Program expenditures		137,980
		Canadian Food Inspection Agency		
	20	Operating expenditures and contributions	210,577,000	
	20a	Operating expenditures and contributions		27,072,272
	20b	Operating expenditures and contributions		8,244,873
	25	Capital expenditures	9,424,000	
	25a	Capital expenditures		6,040,629
		Total Ministry—Budgetary	1,385,051,000	405,422,903
		Non-budgetary	...	...
3		**Canada Customs and Revenue Agency** [1]		
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*	2,002,664,000	
	1a	Operating expenditures		219,056,271
	1b	Operating expenditures—To authorize the transfer of $3,000,000 from Canada Customs and Revenue Agency Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		11,998,489
	5	Capital expenditures	18,727,000	
	10	Contributions	95,000,000	
		Total Ministry—Budgetary	2,116,391,000	231,054,760
		Non-budgetary	...	...
4		**Canadian Heritage**		
		Department		
	1	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	124,732,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
	1a	Operating expenditures		23,157,750
	1b	Operating expenditures—To authorize the transfer of $8,256,768 from Canadian Heritage Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		10,198,750
	5	The grants listed in the Estimates and contributions	546,469,478	
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of $47,300,000 from Canadian Heritage Vote 10, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		116,459,253
	5b	The grants listed in the Estimates		1
	10	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	47,300,000	
	L15	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the *Cultural Property Export and Import Act*	10,000	
		Canada Council		
	20	Payments to the Canada Council under section 18 of the *Canada Council Act*, to be used for the furtherance of the objects set out in section 8 of that Act	116,456,000	
		Canadian Broadcasting Corporation		
	25	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	756,409,000	
	25b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of $8,305,999 from Canadian Heritage Vote 35, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
	30	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	35	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	143,472,000	
		Canadian Film Development Corporation		
	40	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the *Canadian Film Development Corporation Act*	78,732,000	
		Canadian Museum of Civilization		
	45	Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,281,000	
	45b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		552,508
		Canadian Museum of Nature		
	50	Payments to the Canadian Museum of Nature for operating and capital expenditures	20,537,000	
	50a	Payments to the Canadian Museum of Nature for operating and capital expenditures		494,000
	50b	Payments to the Canadian Museum of Nature for operating and capital expenditures		153,000
		Canadian Radio-television and Telecommunications Commission		
	55	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from: (a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and (b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	1,500,000	
		National Archives of Canada		
	60	Program expenditures, the grants listed in the Estimates and contributions	39,938,000	
	60a	Program expenditures		1,432,864
	60b	Program expenditures		300,000

	National Arts Centre Corporation		
65	Payments to the National Arts Centre Corporation	21,536,000	
65a	Payments to the National Arts Centre Corporation		1,057,000
65b	Payments to the National Arts Centre Corporation		2,000,000
	National Battlefields Commission		
70	Program expenditures	7,519,000	
70a	Program expenditures		1,932,000
	National Capital Commission		
75	Payment to the National Capital Commission for operating expenditures	39,173,000	
75a	Payment to the National Capital Commission for operating expenditures		500,000
80	Payment to the National Capital Commission for capital expenditures	8,749,000	
80a	Payment to the National Capital Commission for capital expenditures		45,350,000
85	Payment to the National Capital Commission for grants and contributions	13,260,000	
	National Film Board		
90	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	59,170,000	
90a	National Film Board Revolving Fund—Operating loss		2,430,490
	National Gallery of Canada		
95	Payments to the National Gallery of Canada for operating and capital expenditures	29,535,000	
95b	Payments to the National Gallery of Canada for operating and capital expenditures		3,418,000
100	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
	National Library		
105	Program expenditures, the grants listed in the Estimates	27,008,000	
	National Museum of Science and Technology		
110	Payments to the National Museum of Science and Technology for operating and capital expenditures	19,677,000	
110a	Payments to the National Museum of Science and Technology for operating and capital expenditures		400,000
	Parks Canada Agency (2)		
115	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	245,857,000	
115a	Program expenditures and the grants listed in the Estimates		15,677,250
115b	Program expenditures—To authorize the transfer of $2,000,000 from Canadian Heritage Vote 120, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		6,617,600
120	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*	14,000,000	
	Public Service Commission		
125	Program expenditures	93,735,000	
125a	Program expenditures		4,497,500
125b	Program expenditures		597,962
	Status of Women—Office of the Co-ordinator		
130	Operating expenditures	7,769,000	
130a	Operating expenditures		732,950
130b	Operating expenditures		3,044,000
135	The grants listed in the Estimates	8,250,000	
	Total Ministry—Budgetary	**2,524,064,478**	**241,002,879**
	Non-budgetary	**10,000**	**...**

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
5		**Citizenship and Immigration**		
		Department		
	1	Operating expenditures	304,572,000	
	1a	Operating expenditures		91,634,800
	1b	Operating expenditures—To authorize the transfer of $3,627,000 from Citizenship and Immigration Vote 5, and $6,977,268 from Citizenship and Immigration Vote 10, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		27,736,048
	2b	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada 3,897 debts due to Her Majesty in right of Canada amounting to $2,493,494 owed in relation to immigration loans issued pursuant to section 119 of the *Immigration Act*		2,493,494
	5	Capital expenditures	10,627,000	
	10	The grants listed in the Estimates and contributions	328,192,784	
	10a	The grants listed in the Estimates and contributions		100,617,900
	10b	The grants listed in the Estimates		1
		Immigration and Refugee Board of Canada		
	15	Program expenditures	71,646,000	
	15b	Program expenditures		1,668,300
		Total Ministry—Budgetary	**715,037,784**	**224,150,543**
		Non-budgetary	...	...
6		**Environment**		
		Department		
	1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from the activities of the department but limited for the administration activity, to the provision of information products and professional services including informatics services	417,752,000	
	1a	Operating expenditures		13,951,554
	1b	Operating expenditures		15,476,471
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	23,601,000	
	5a	Capital expenditures		5,266,124
	5b	Capital expenditures		13,716,701

	10	The grants listed in the Estimates and contributions	41,442,700	
	10a	The grants listed in the Estimates and contributions		10,590,069
	10b	The grants listed in the Estimates		116,503,042
		Canadian Environmental Assessment Agency		
	15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	9,364,000	
	15a	Program expenditures		384,550
	15b	Program expenditures		1,060,250
		Total Ministry—Budgetary	**492,159,700**	**176,948,761**
		Non-budgetary	...	...
7		**Finance**		
		Department		
		Economic, Social and Financial Policies Program		
	1	Program expenditures and authority to expend revenues received during the fiscal year	68,307,000	
	1a	Program expenditures and authority to expend revenues received during the fiscal year		3,821,100
	5	The grants listed in the Estimates and contributions	297,300,000	
	5b	The grants listed in the Estimates—To authorize the transfer of $742,000 from Finance Vote 1, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		174,258,000
	6a	Payment to the Export Development Corporation is respect of the restructuring of loan to the Government of the People's Republic of Bangladesh		600,000
	L10	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association	1	
	L15	Payments, in the amount not exceeding US $4,860,000, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $7,460,000 on November 9, 1998, pursuant to subsection 6(2) of the *European Bank for Reconstruction and Development Agreement Act*, to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	7,460,000	
		Federal-Provincial Transfers Program		
	20	Transfer payments to the territorial governments—Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,299,000,000	
	20b	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year		102,800,000
		Auditor General		
	25	Program expenditures and contributions	46,818,900	
	25a	Program expenditures		2,076,257
	30	Salary of the Auditor General	209,100	
		Canadian International Trade Tribunal		
	35	Program expenditures	7,312,000	
	35b	Program expenditures		139,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Office of the Superintendent of Financial Institutions		
	40	Program expenditures	1,660,000	
	40b	Program expenditures		12,550
		Total Ministry—Budgetary	1,720,607,000	283,706,907
		Non-budgetary	7,460,001	...
8		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercice of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	822,310,000	
	1a	Operating expenditures		99,167,647
	1b	Operating expenditures—To authorize the transfer of $6,450,000 from Fisheries and Oceans Vote 5, and $2,549,300 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		8,249,088
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	129,092,000	
	5a	Capital expenditures		7,201,000
	10	The grants listed in the Estimates and contributions	272,875,000	
	10a	Contributions		50,795,773
		Total Ministry—Budgetary	1,224,277,000	165,413,508
		Non-budgetary	...	...
9		**Foreign Affairs and International Trade**		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services;		

	international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; and specialized consular services	869,966,000	
1a	Operating expenditures		80,206,553
1b	Operating expenditures—To authorize the transfer of $1,731,600 from Foreign Affairs and International Trade Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
5	Capital expenditures	87,690,000	
5a	Capital expenditures		43,875,400
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1998, which is	312,367,000	
10a	The grants listed in the Estimates and contributions		111,983,945
10b	The grants listed in the Estimates		1
11a	Pursuant to section 24.1 of the *Financial Administration Act* to forgive certain debts and obligations due to Her Majesty in right of Canada in an aggregate amount of US $30,000,000 (equal to CDN $45,000,000 at a nominal rate of exchange of US $1 equals CDN $1.50) and representing a decrease equal to the respective amount indicated below to the principal balances otherwise owed by the following respective debtors: Republic of Zambia $900,000; Republic of Congo $600,000; United Republic of Tanzania $26,850,000; Republic of Madagascar $11,250,000; Republic of Cameroon $900,000; Republic of Rwanda $4,500,000		45,000,000
	Canadian Commercial Corporation		
15	Program expenditures	10,549,000	
15b	Program expenditures		7,000,000
	Canadian International Development Agency		
20	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	100,717,000	
20a	Operating expenditures		5,739,152
21b	Pursuant to section 24.1 of the *Financial Administration Act*, to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to $13,626,969 representing reductions to the principal balances owed by Costa Rica		13,626,969
25	Capital expenditures	17,500,000	
25a	Capital expenditures		3,000,000
30	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,347,121,000	
30a	The grants and contributions listed in the Estimates		89,482,266
30b	The grants listed in the Estimates—To authorize the transfer of $693,149 from Foreign Affairs and International Trade Vote 20, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		28,164,968
L35	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $137,700,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institutions Fund Accounts	1	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
	L40	Payment not to exceed US $2,232,954 to multilateral development banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US $111,647,700 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $26,391,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US $473,571,550	3,362,382	
	L40b	To increase the payments permitted to international financial institutions, from US $2,232,954 authorized by Canadian International Development Agency Vote L40, *Appropriation Act No. 2, 1999-2000*, to US $5,060,337, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $7,489,300 on February 11, 2000, in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions		1
		Export Development Corporation		
	41a	To increase, pursuant to subsection 10(3) of the *Export Development Act*, the contingent liability of the Corporation, in respect of the principal amounts owing under all outstanding insurance, reinsurance or guarantee arrangements that the Corporation may enter into, from ten times the authorized capital of the Export Development Corporation to $17,500,000,000		1
		International Development Research Centre		
	45	Payments to the International Development Research Centre	82,444,000	
	45a	Payments to the International Development Research Centre		4,307,000
		International Joint Commission		
	50	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	5,750,000	
	50a	Program expenditures		354,000
		NAFTA Secretariat, Canadian Section		
	55	Program expenditures	2,086,000	
		Northern Pipeline Agency		
	60	Program expenditures	237,000	
		Total Ministry—Budgetary	2,836,427,000	432,740,256
		Non-budgetary	3,362,383	1
10		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	10,217,000	
	1a	Program expenditures		1,774,105
	1b	Program expenditures		1,525,000
		Total Ministry—Budgetary	10,217,000	3,299,105
		Non-budgetary	...	...

11		**Health**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	999,252,100	
	1a	Operating expenditures		59,940,557
	1b	Operating expenditures		44,955,644
	5	The grants listed in the Estimates and contributions	822,677,000	
	5a	The grants listed in the Estimates and contributions		7,285,972
	5b	Contributions		34,520,257
		Hazardous Materials Information Review Commission		
	10	Program expenditures	1,009,000	
	10a	Program expenditures		682,526
	10b	Program expenditures		89,470
		Medical Research Council		
	15	Operating expenditures	10,650,000	
	15a	Operating expenditures		1,956,355
	15b	Operating expenditures		300,000
	20	The grants listed in the Estimates	263,475,000	
	20a	The grants listed in the Estimates		26,100,000
	20b	The grants listed in the Estimates		6,750,000
		Patented Medicine Prices Review Board		
	25	Program expenditures	2,750,000	
	25a	Program expenditures		533,769
		Total Ministry—Budgetary	**2,099,813,100**	**183,114,550**
		Non-budgetary	...	...
12		**Human Resources Development**		
		Department		
		Corporate Services Program		
	1	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	86,205,000	
	1a	Program expenditures		41,158,557
	1b	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of $5,630,000 from Human Resources Development Vote 20, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		28,283,400
		Human Resources Investment and Insurance Program		
	5	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account	158,343,000	
	5a	Operating expenditures		61,197,045
	10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister of Human Resources Development and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such workers	765,926,000	
	10a	Contributions		207,418,952
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of $2,839,119 from Human Resources Development Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		5,165,881
		Labour Program		
	15	Program expenditures, the expenses of delegates engaged in activities related to Canada's role in international labour affairs and the grants listed in the Estimates and contributions	45,498,000	
	15a	Program expenditures		1,690,100

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
	15b	Program expenditures		1,300,000
		Income Security Program		
	20	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account	73,977,000	
	20a	Program expenditures		13,664,716
		Canada Industrial Relations Board		
	25	Program expenditures	7,535,000	
	25a	Program expenditures		309,152
	25b	Program expenditures		1,350,000
		Canadian Artists and Producers Professional Relations Tribunal		
	30	Program expenditures	1,559,000	
		Canadian Centre for Occupational Health and Safety		
	35	Program expenditures	1,728,000	
	35a	Program expenditures		569,911
	35b	Program expenditures		500,000
		Total Ministry—Budgetary	1,140,771,000	362,607,714
		Non-budgetary	...	...
13		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	66,264,000	
	1a	Program expenditures		3,140,700
	1b	Program expenditures		12,102,408
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	226,987,000	
	5a	Operating expenditures		17,645,508
	5b	Operating expenditures—To authorize the transfer of $11,865,609 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		3,957,811

6a	To increase from $1,200,000,000 to $1,700,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*		1
7b	Pursuant to section 25 of the *Financial Administration Act*, to write-off from the Accounts of Canada certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) $1,114,936 representing the principal of 13 accounts owed by 12 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, *Appropriation Act No. 1, 1970*; (b) $950 representing the principal balance of 1 account owed by 1 debtor arising from a direct loan made from the Indian Housing Assistance Account, established by Indian Affairs and Northern Development Vote L51a, *Appropriation Act No. 9, 1966*		1,115,886
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	13,750,000	
10a	Capital expenditures		1,253,000
15	The grants listed in the Estimates and contributions	3,891,398,000	
15a	The grants listed in the Estimates		58,546,352
15b	The grants listed in the Estimates		29,301,467
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	28,053,000	
L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	22,840,000	
L30	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	402,000	
	Northern Affairs Program		
35	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	84,782,000	
35a	Operating expenditures		36,675,350
36b	Pursuant to section 25 of the *Financial Administration Act*, to write-off from the Accounts of Canada certain debts due to Her Majesty in right of Canada amounting to $14,627 representing the principal of 4 accounts owed by 3 debtors arising from direct loans made from the Inuit Loan Fund, established under the authority of Resources and Development Vote 546, *Appropriation Act No. 3, 1953*		14,627
40	The grants listed in the Estimates and contributions	57,116,900	
40b	Contributions—To authorize the transfer of $4,411,862 from Indian Affairs and Northern Development Vote 35, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		15,960,299
45	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
45b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		134,173
	Canadian Polar Commission		
50	Program expenditures and contributions	882,000	
50a	Program expenditures		42,000
	Total Ministry—Budgetary	4,356,779,900	179,889,582
	Non-budgetary	51,295,000	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
14		**Industry**		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*	428,903,000	
	1a	Operating expenditures		94,894,960
	1b	Operating expenditures		5,590,280
	5	The grants listed in the Estimates and contributions	424,247,000	
	5a	Contributions		49,708,000
	5b	The grants listed in the Estimates and contributions		1,013,537,000
	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act*	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	44,303,000	
	20a	Operating expenditures		6,639,297
	20b	Operating expenditures		600,000
	25	The grants listed in the Estimates and contributions	223,435,000	
	25a	Contributions		10,310,100
	25b	Contributions		4,942,231
		Canadian Space Agency		
	30	Operating expenditures	63,686,000	
	30a	Operating expenditures		37,110,406
	35	Capital expenditures	216,854,000	
	35a	Capital expenditures		4,750,000
	40	The grants listed in the Estimates and contributions	18,886,000	
	40a	Contributions		4,625,000
	40b	Contributions—To authorize the transfer of $961,822 from Industry Vote 30, and $538,177 from Industry Vote 35, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
		Competition Tribunal		
	45	Program expenditures	1,152,000	
	45a	Program expenditures		56,600
	45b	Program expenditures		160,000
		Copyright Board		
	50	Program expenditures	745,000	
	50a	Program expenditures		811,000
		Economic Development Agency of Canada for the Regions of Quebec		
	55	Operating expenditures	27,893,000	
	55a	Operating expenditures—To authorize the transfer of $2,174,100 from Industry Vote 60, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		1,313,646
	60	The grants listed in the Estimates and contributions	190,291,249	

		Enterprise Cape Breton Corporation		
	65	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*	10,536,000	
		National Research Council of Canada		
	70	Operating expenditures	238,861,000	
	70a	Operating expenditures—To authorize the transfer of $6,163,801 from Industry Vote 80, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		13,926,810
	75	Capital expenditures	34,816,000	
	75a	Capital expenditures—To authorize the transfer of $5,405,199 from Industry Vote 80, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
	75b	Capital expenditures—To authorize the transfer of $388,364 from Industry Vote 70, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		3,387,636
	80	The grants listed in the Estimates and contributions	152,566,000	
	80b	The grants listed in the Estimates—To authorize the transfer of $32,999 from Industry Vote 70, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
		Natural Sciences and Engineering Research Council		
	85	Operating expenditures	18,228,000	
	85a	Operating expenditures		1,923,980
	90	The grants listed in the Estimates	484,780,000	
	90a	The grants listed in the Estimates		37,941,076
	90b	The grants listed in the Estimates		4,175,000
		Social Sciences and Humanities Research Council		
	95	Operating expenditures	7,765,000	
	95a	Operating expenditures		1,485,921
	95b	Operating expenditures		160,000
	100	The grants listed in the Estimates	97,956,000	
	100a	The grants listed in the Estimates		15,125,000
	100b	The grants listed in the Estimates		1,915,000
		Standards Council of Canada		
	105	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	5,283,000	
		Statistics Canada		
	110	Program expenditures and authority to expend revenues received during the fiscal year	258,533,000	
	110a	Program expenditures		33,545,757
		Western Economic Diversification		
	115	Operating expenditures	31,824,000	
	115a	Operating expenditures		7,709,180
	120	The grants listed in the Estimates and contributions	138,452,000	
	120a	Contributions		33,501,900
		Total Ministry—Budgetary	3,119,995,249	1,389,845,783
		Non-budgetary	800,000	...
15		**Justice**		
		Department		
	1	Operating expenditures	212,868,000	
	1a	Operating expenditures		94,698,913
	1b	Operating expenditures		50,137,442
	5	The grants listed in the Estimates and contributions	298,807,499	
	5a	The grants listed in the Estimates and contributions		27,162,000
	5b	The grants listed in the Estimates and contributions		5,524,012

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
		Canadian Human Rights Commission		
	10	Program expenditures	13,312,000	
	10a	Program expenditures		1,775,100
	10b	Program expenditures		987,300
		Canadian Human Rights Tribunal		
	15	Program expenditures	3,946,000	
	15a	Program expenditures		733,233
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	4,934,000	
	20b	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		945,677
	25	Canadian Judicial Council—Operating expenditures	649,000	
	25b	Canadian Judicial Council—Operating expenditures		252,523
		Federal Court of Canada		
	30	Program expenditures	27,651,000	
	30a	Program expenditures		1,270,100
		Law Commission of Canada		
	35	Program expenditures	2,861,000	
	35b	Program expenditures		139,500
		Offices of the Information and Privacy Commissioners of Canada		
	40	Program expenditures	5,428,000	
	40a	Program expenditures		2,792,070
	40b	Program expenditures		396,410
		Supreme Court of Canada		
	45	Program expenditures	10,983,000	
	45a	Program expenditures		774,650
	45b	Program expenditures		1,010,365
		Tax Court of Canada		
	50	Program expenditures	11,094,000	
	50a	Program expenditures		235,175
		Total Ministry—Budgetary	**592,533,499**	**188,834,470**
		Non-budgetary	...	...

16		**National Defence**		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $17,704,999,117 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that $7,819,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	6,995,351,000	
	1a	Operating expenditures		758,372,230
	1b	Operating expenditures		176,365,776
	5	Capital expenditures	2,026,609,000	
	5a	Capital expenditures		68,442,771
	5b	Capital expenditures—To authorize the transfer of $8,000,000 from National Defence Vote 10, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		280,175,622
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	553,698,117	
	10a	The grants listed in the Estimates		1
	L11a	To increase from $100,000,000 to $150,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, *Appropriation Act No. 1, 1976* for financing public funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		50,000,000
	L11b	To decrease from $150,000,000 the amount authorized by National Defence Vote L11a, *Appropriation Act No. 3, 1999*, to $100,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, *Appropriation Act No. 1, 1976* for financing public funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens		(50,000,000)
		Total Ministry—Budgetary	9,575,658,117	1,283,356,400
		Non-budgetary	...	...
17		**Natural Resources**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	407,601,000	
	1a	Operating expenditures		38,809,393
	5	The grants listed in the Estimates and contributions	62,482,444	
	5a	The grants listed in the Estimates and contributions		25,170,000
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of $373,369 from Natural Resources Vote 1, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		52,261,642
	L10	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes	39,371,000	
		Atomic Energy Control Board		
	15	Program expenditures, the grants listed in the Estimates and contributions	43,619,000	
	15a	Program expenditures		4,147,133
		Atomic Energy of Canada Limited		
	20	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	110,300,000	
	20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		19,000,000
	20b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		850,000
		Cape Breton Development Corporation		
	22a	Payments to the Cape Breton Development Corporation for operating and capital expenditures		11,000,000
	22b	Payments to the Cape Breton Development Corporation for operating and capital expenditures		74,900,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
		National Energy Board		
	25	Program expenditures	25,154,000	
	25a	Program expenditures		1,217,150
	25b	Program expenditures		271,820
		Total Ministry—Budgetary	**649,156,444**	**227,627,138**
		Non-budgetary	**39,371,000**	...
18		**Parliament**		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to extend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	30,051,000	
	1b	Program expenditures		1,200,000
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	159,715,359	
	5b	Program expenditures		3,389,500
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	17,910,000	
	10a	Program expenditures		968,183
		Total Ministry—Budgetary	**207,676,359**	**5,557,683**
		Non-budgetary	...	...
19		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	73,154,000	
	1a	Program expenditures and contributions		6,098,824
	1b	Program expenditures		650,540
		Canadian Centre for Management Development		
	5	Program expenditures and contributions	9,725,000	
	5a	Program expenditures		932,565

		Canadian Intergovernmental Conference Secretariat		
	10	Program expenditures	2,793,000	
	10a	Program expenditures		478,049
	10b	Program expenditures		200,000
		Canadian Transportation Accident Investigation and Safety Board		
	15	Program expenditures	20,294,000	
	15a	Program expenditures		15,371,850
		Chief Electoral Officer		
	20	Program expenditures	2,787,000	
		Commissioner of Official Languages		
	25	Program expenditures	9,474,000	
	25a	Program expenditures		445,600
		Millennium Bureau of Canada		
	30	Operating expenditures	4,480,000	
	30a	Operating expenditures—To authorize the transfer of $4,974,999 from Privy Council Vote 35, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
	30b	Operating expenditures—To authorize the transfer of $2,919,999 from Privy Council Vote 35, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
	35	Contributions	77,000,000	
		National Round Table on the Environment and the Economy		
	40	Program expenditures	3,057,000	
	40b	Program expenditures		98,600
		Public Service Staff Relations Board		
	45	Program expenditures	4,993,000	
		Security Intelligence Review Committee		
	50	Program expenditures	1,263,000	
	50b	Program expenditures		500,800
		The Leadership Network		
	55	Program expenditures	10,280,000	
	55a	Program expenditures		385,750
		Total Ministry—Budgetary	219,300,000	25,162,580
		Non-budgetary	...	...
20		**Public Works and Government Services**		
		Department		
		Government Services Program		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,520,010,000	
	1a	Operating expenditures—To authorize the transfer of $3,870,000 from Public Works and Government Services Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		123,138,676
	1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		20,968,227
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	314,672,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
	5b	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		66,974,000
	6b	Government Telecommunications and Informatics Services Revolving Fund—To decrease, pursuant to section 12 of the *Revolving Funds Act*, the amount by which the aggregate of expenditures made for the purposes of the Government Telecommunications and Informatics Services Revolving Fund may exceed the revenues, from $64,000,000 authorized pursuant to section 5.2 of the *Revolving Funds Act*, to $45,000,000		1
		Crown Corporations Program		
	10	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	7,756,000	
	10a	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures		16,570,000
	15	Payments to Queens Quay West Land Corporation for operating and capital expenditures	3,045,000	
		Canada Information Office		
	20	Program expenditures and contributions	19,485,000	
		Canada Mortgage and Housing Corporation		
	25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*	1,888,685,000	
	25b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*		39,300,000
	26b	To authorize the additional amount of $5 billion pursuant to paragraph 21(2)(b) of the *Canada Mortgage and Housing Corporation Act*, so that the total indebtedness outstanding at any time in respect of borrowings by Canada Mortgage and Housing Corporation otherwise than from the Crown under subsection 21(2) of that Act does not exceed $20 billion		1
		Canada Post Corporation		
	30	Payments to the Canada Post Corporation for special purposes	14,210,000	
	30b	Payments to the Canada Post Corporation for special purposes		8,000,000
		Total Ministry—Budgetary	**3,767,863,000**	**274,950,905**
		Non-budgetary	...	...
21		**Solicitor General**		
		Department		
	1	Operating expenditures	18,841,000	
	1a	Operating expenditures		2,917,278
	1b	Operating expenditures—To authorize the transfer of $14,039,999 from Solicitor General Vote 5, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	59,998,200	

	Canadian Security Intelligence Service		
10	Program expenditures	168,629,000	
10a	Program expenditures		4,248,143
10b	Program expenditures		788,500
	Correctional Service		
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	985,540,000	
15a	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $24,700,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		42,963,667
15b	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates—To authorize the transfer of $10,000,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		12,189,240
20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces or municipalities towards construction done by those bodies	152,200,000	
	National Parole Board		
25	Program expenditures	21,208,000	
25a	Program expenditures		1,073,637
25b	Program expenditures		1,832,000
	Office of the Correctional Investigator		
30	Program expenditures	1,568,000	
30b	Program expenditures		304,256
	Royal Canadian Mounted Police		
35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	812,632,000	
35a	Law enforcement—Operating expenditures		52,545,571
35b	Law enforcement—Operating expenditures		75,782,962
40	Law enforcement—Capital expenditures	112,749,000	
40a	Law enforcement—Capital expenditures		4,734,000
40b	Law enforcement—Capital expenditures		3,500,000
	Royal Canadian Mounted Police External Review Committee		
45	Program expenditures	739,000	
45b	Program expenditures		35,900
	Royal Canadian Mounted Police Public Complaints Commission		
50	Program expenditures	4,520,000	
50a	Program expenditures		3,163,512
	Total Ministry—Budgetary	**2,338,624,200**	**206,878,667**
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
22		**Transport**		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the *Aeronautics Act*; and (c) authority to expend revenues received during the fiscal year	135,449,000	
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	84,880,000	
	10	The grants listed in the Estimates and contributions	315,765,000	
	10b	The grants listed in the Estimates		1
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal	38,236,000	
	20	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	40,578,000	
	20b	Payment to Marine Atlantic Inc.—To authorize the transfer of $7,890,178 from Transport Vote 1, $8,500,000 from Transport Vote 5, $31,901,000 from Transport Vote 10, and $10,157,000 from Transport Vote 15, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		15,801,822
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*	170,304,000	
		Canadian Transportation Agency		
	30	Program expenditures and contributions	18,384,000	
	30b	Program expenditures		580,720
		Civil Aviation Tribunal		
	35	Program expenditures	874,000	
	35b	Program expenditures		40,950
		Total Ministry—Budgetary	**804,470,000**	**16,423,493**
		Non-budgetary	...	...
23		**Treasury Board**		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	100,785,000	
	1a	Operating expenditures		22,224,700
	1b	Operating expenditures—To authorize the transfer of $1,500,000 from Treasury Board Vote 2, *Appropriation Act No. 2, 1999-2000* for the purposes of this Vote and to provide a further amount of		7,571,750

	2	The grants listed in the Estimates and contributions	37,528,000	
		Government Contingencies and Centrally Financed Programs		
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	550,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including employment equity programs and comptrollership modernization	24,800,000	
	10a	Government-wide initiatives		4,082,500
	10b	Government-wide initiatives		17,347,000
	15	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations to provide funding for the increased personnel costs of collective agreements between the Treasury Board and the Public Service Alliance which were signed on December 29, 1998	280,000,000	
	15a	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations as a result of collective agreements between the Treasury Board Secretariat and collective bargaining units representing public servants, as well as collective agreements signed by separate employers, listed in the Schedules of the *Financial Administration Act*, and collective bargaining units representing their employees, that may need to be partially or fully funded		199,429,230
	15b	Collective agreements—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded, as a result of adjustments made prior to February 1, 2000 to terms and conditions of service or employment of the public service		98,987,000
		Employer Contributions to Insurance Plans Program		
	20	The grants listed in the Estimates and government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, *Appropriation Act No. 6, 1960*, Finance Vote 85a, *Appropriation Act No. 5, 1963* and Finance Vote 20b, *Appropriation Act No. 10, 1964* and government's contribution to pension plans, benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*	846,241,000	
		Total Ministry—Budgetary	**1,839,354,000**	**349,642,180**
		Non-budgetary	...	...
24		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	543,659,000	
	1a	Operating expenditures		8,662,302
	1b	Operating expenditures		73,090,182
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,389,426,000	
	5a	The grants listed in the Estimates and contributions		3,500,000
	5b	The grants listed in the Estimates and contributions		27,500,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Veterans Review and Appeal Board Program		
	10	Program expenditures	6,844,000	
	10a	Program expenditures		785,928
		Total Ministry—Budgetary	1,939,929,000	113,538,412
		Non-budgetary	...	...
		Total Government—Budgetary	45,676,155,830	6,970,369,179
		Non-budgetary	102,298,384	1

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly National Revenue.

(2) Formerly Parks Canada Program.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in Main Estimates	 Supplementary Estimates
		$	$
2	**Agriculture and Agri-Food**		
	Department		
	Grants to agencies established under the *Farm Products Agencies Act*	200,000	
	Payments in connection with the *Agricultural Marketing Programs Act*	65,500,000	
	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	4,000,000	
	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	222,600,000	
	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	212,600,000	21,000,000
	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	47,000	144,082,000
	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program		12,310,000
	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats		2,020,000
	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia apple industry development fund		75,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	45,780,000	
	Canadian Grain Commission Revolving Fund (*Appropriation Act No. 4, 1994-95*)	(525,000)	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	2,000,000	2,300,000
	Contributions to employee benefit plans	39,008,000	
	Total Ministry—Budgetary	**591,258,900**	**181,787,000**
	Non-budgetary	...	...
3	**Canada Customs and Revenue Agency** (2)		
	Minister of National Revenue—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	342,067,000	
	Children's special allowance payments (*Children's Special Allowances Act*)	75,000,000	18,570,000
	Total Ministry—Budgetary	**417,115,900**	**18,570,000**
	Non-budgetary	...	...
4	**Canadian Heritage**		
	Department		
	Salaries of the Lieutenant Governors (*Salaries Act*)	930,000	
	Payments under *Lieutenant Governors Superannuation Act*	458,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	12,376,000	
	Adjustment to the Accounts of Canada pursuant to section 64(2) of the *Financial Administration Act*		8,500,000
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	4,442,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	National Archives of Canada		
	Contributions to employee benefit plans	5,222,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	700,000	
	Contributions to employee benefit plans	228,000	
	National Film Board		
	National Film Board Revolving Fund (*Revolving Funds Act*)	375,000	
	National Library		
	Contributions to employee benefit plans	3,407,000	
	Parks Canada Agency [3]		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	58,074,000	
	Parks Canada Agency Entreprise Units Revolving Fund (*Revolving Funds Act*)	(473,000)	
	Parks Canada Agency Townsites Revolving Fund (*Revolving Funds Act*)	416,000	
	Contributions to employee benefit plans	29,375,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,219,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,032,000	
	Total Ministry—Budgetary	**130,011,900**	**8,500,000**
	Non-budgetary	...	...
5	**Citizenship and Immigration**		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	34,016,000	
	(L) Outstanding loans pursuant to section 119 of the *Immigration Act*		(2,700,000)
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	10,222,000	
	Total Ministry—Budgetary	**44,286,900**	...
	Non-budgetary	...	**(2,700,000)**
6	**Environment**		
	Department		
	Minister of the Environment—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	48,722,000	

	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	863,000	
	Total Ministry—Budgetary	**49,633,900**	...
	Non-budgetary	...	...
7	**Finance**		
	Department		
	Economic, Social and Financial Policies Program		
	Minister of Finance—Salary and motor car allowance	48,900	
	Payments to International Development Association (*Bretton Woods and Related Agreements Act*)	361,300,000	
	Contributions to employee benefit plans	8,548,000	
	Purchase of domestic coinage (*Royal Canadian Mint Act*)	49,000,000	
	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	161,000,000	
	(L) Loan to the Bank of Thailand (*Bretton Woods and Related Agreements Act*)	104,039,000	
	(L) Payment to the European Bank for Reconstruction and Development for supplementary subscription of shares pursuant to section 6(3) of the *European Bank for Reconstruction and Development Agreement Act*		4,270,298
	Purchase of domestic coinage		23,000,000
	Public Debt Program		
	Interest and other costs (*Financial Administration Act*)	42,500,000,000	(1,000,000,000)
	Federal-Provincial Transfers Program		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	
	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	9,288,000,000	552,559,000
	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	12,500,000,000	(108,463,000)
	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(498,000,000)	(34,000,000)
	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,251,000,000)	(174,000,000)
	Auditor General		
	Contributions to employee benefit plans	6,509,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,174,000	
	Total Ministry—Budgetary	**61,995,579,900**	**(740,904,000)**
	Non-budgetary	**265,039,000**	**4,270,298**
8	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,900	
	Liabilities under the *Fisheries Improvement Loans Act*	200,000	
	Contributions to employee benefit plans	89,539,000	
	Total Ministry—Budgetary	**89,787,900**	...
	Non-budgetary	...	...
9	**Foreign Affairs and International Trade**		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	48,900	
	Minister for International Trade—Salary and motor car allowance	48,900	
	Payments under the *Diplomatic Service (Special) Superannuation Act*	250,000	
	Contributions to employee benefit plans	82,883,000	
	Passport Office Revolving Fund (*Revolving Funds Act*)	(1,635,000)	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	48,900	
	Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)	325,835,000	
	Contributions to employee benefit plans	13,543,400	
	(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)	39,834,433	4,200,000
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	130,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	108,200,000	
	International Joint Commission		
	Contributions to employee benefit plans	428,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	138,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	22,000	
	Total Ministry—Budgetary	551,611,100	...
	Non-budgetary	148,034,433	4,200,000
10	**Governor General**		
	Salary of the Governor General (*Governor General's Act*)	92,000	
	Annuities payable under the *Governor General's Act*	254,000	
	Contributions to employee benefit plans	1,097,000	
	Total Ministry—Budgetary	1,443,000	...
	Non-budgetary	...	...
11	**Health**		
	Department		
	Minister of Health—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	60,686,000	
	Payments pursuant to section 30 of the *Crown Liability and Proceedings Act* in respect of the judgement in favour of individuals infected with Hepatitis C		855,291,312
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	160,000	
	Medical Research Council		
	Contributions to employee benefit plans	894,000	

	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	411,000	
	Total Ministry—Budgetary	**62,199,900**	**855,291,312**
	Non-budgetary	...	...
12	**Human Resources Development**		
	Department		
	Corporate Services Program		
	Minister of Human Resources Development—Salary and motor car allowance	48,900	
	Minister of Labour—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	26,214,000	
	Human Resources Investment and Insurance Program		
	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*		20,380,000
	The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	22,567,000	24,633,000
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	259,225,000	(159,052,000)
	The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	632,408,000	(180,039,000)
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*	385,000,000	126,000,000
	Canada Student Financial Assistance Act—Canada study grants	112,200,000	(9,977,000)
	Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)	35,000	
	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	3,923,000	
	Contributions to employee benefit plans	98,019,000	
	Canada Assistance Plan—Payments to provinces and territories under the *Canada Assistance Plan* (Act) and the *Federal-Provincial Fiscal Arrangements Act*		18,500,000
	Labour Program		
	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	49,015,000	
	Contributions to employee benefit plans	6,447,000	
	Income Security Program		
	Old age security payments (*Old Age Security Act*)	18,172,000,000	(158,000,000)
	Guaranteed income supplement payments (*Old Age Security Act*)	4,938,000,000	(11,000,000)
	Spouse's allowance payments (*Old Age Security Act*)	390,000,000	(1,000,000)
	Contributions to employee benefit plans	26,970,000	
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,123,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	142,000	
	Total Ministry—Budgetary	**25,123,385,800**	**(329,555,000)**
	Non-budgetary	...	...
13	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	7,354,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	15,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	2,000,000	
	Indian annuities treaty payments (*Indian Act*)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	127,786,000	
	Contributions to employee benefit plans	19,851,000	
	Northern Affairs Program		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,458,000	
	Contributions to employee benefit plans	6,837,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	87,000	
	Total Ministry—Budgetary	**166,836,900**	...
	Non-budgetary	...	...
14	**Industry**		
	Department		
	Minister of Industry—Salary and motor car allowance	48,900	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)	(4,891,000)	
	Liabilities under the *Small Business Loans Act*	57,000,000	33,000,000
	Contributions to employee benefit plans	46,366,000	
	Atlantic Canada Opportunities Agency		
	Liabilities in Atlantic Canada under the *Small Business Loans Act*	7,000,000	3,000,000
	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	1,000,000	1,600,000
	Contributions to employee benefit plans	4,293,000	
	Business Development Bank of Canada		
	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the *Business Development Bank of Canada Act*		40,000,000
	Canadian Space Agency		
	Contributions to employee benefit plans	4,600,000	
	Competition Tribunal		
	Contributions to employee benefit plans	118,000	
	Copyright Board		
	Contributions to employee benefit plans	125,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the *Small Business Loans Act*	93,000,000	(17,000,000)
	Contributions to employee benefit plans	3,182,000	

	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*	51,420,000	
	Contributions to employee benefit plans	30,698,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,949,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,005,000	
	Statistics Canada		
	Contributions to employee benefit plans	50,596,000	
	Western Economic Diversification		
	Liabilities under the *Small Business Loans Act*	21,000,000	3,000,000
	Contributions to employee benefit plans	3,779,000	
	Total Ministry—Budgetary	**382,288,900**	**23,600,000**
	Non-budgetary	...	**40,000,000**
15	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	28,809,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,885,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	72,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (*Judges Act*)	251,338,000	
	Contributions to employee benefit plans	475,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,613,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	150,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	974,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	3,455,000	
	Contributions to employee benefit plans	1,282,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	1,062,000	
	Total Ministry—Budgetary	**293,163,900**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
16	**National Defence**		
	Minister of National Defence—Salary and motor car allowance	48,900	
	Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)	100,000	
	Military pensions	564,477,238	
	Contributions to employee benefit plans	164,216,000	
	Total Ministry—Budgetary	**728,842,138**	...
	Non-budgetary	...	...
17	**Natural Resources**		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	40,296,000	
	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)	4,192,000	2,192,000
	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	5,000,000	
	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,443,000	729,000
	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	680,000	305,000
	Payments to the Nova Scotia offshore revenue account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	2,000,000	1,100,000
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	600,000	
	Geomatics Canada Revolving Fund (*Revolving Funds Act*)	(837,000)	
	Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,000,000	2,400,000
	Atomic Energy Control Board		
	Contributions to employee benefit plans	5,504,000	
	National Energy Board		
	Contributions to employee benefit plans	3,956,000	
	Total Ministry—Budgetary	**63,882,900**	**6,726,000**
	Non-budgetary	...	...
18	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	13,435,000	
	Contributions to employee benefit plans	3,935,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	60,453,736	
	Contributions to employee benefit plans	22,153,605	

	Library of Parliament		
	Contributions to employee benefit plans	2,618,000	
	Total Ministry—Budgetary	102,595,341	...
	Non-budgetary	...	...
19	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	73,340	
	President of the Privy Council—Salary and motor car allowance	49,540	
	Leader of the Government in the Senate—Salary and motor car allowance	49,540	
	Ministers without portfolio or Ministers of State—Motor car allowance	22,440	
	Contributions to employee benefit plans	8,254,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	3,095,000	
	Contributions to employee benefit plans	1,122,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	296,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,986,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	162,300	
	Expenses of elections (*Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982* and the *Electoral Boundaries Readjustment Act*)	31,800,000	2,400,000
	Contributions to employee benefit plans	551,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,328,000	
	Millennium Bureau of Canada		
	Contributions to employee benefit plans	520,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	20,000	
	Contributions to employee benefit plans	231,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	668,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	146,000	
	The Leadership Network		
	Contributions to employee benefit plans	508,000	
	Total Ministry—Budgetary	51,882,160	2,400,000
	Non-budgetary	...	...
20	**Public Works and Government Services**		
	Department		
	Government Services Program		
	Minister of Public Works and Government Services—Salary and motor car allowance	48,900	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Contributions to employee benefit plans	55,059,000	
	Real Property Disposition Revolving Fund (*Revolving Funds Act*)	(18,460,000)	
	Optional Services Revolving Fund (*Revolving Funds Act*)	563,000	
	Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)	(1,100,000)	
	Translation Bureau Revolving Fund (*Revolving Funds Act*)	6,350,000	
	Canada Information Office		
	Contributions to employee benefit plans	795,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the *National Housing Act*	(221,900,000)	
	Total Ministry—Budgetary	**43,255,900**	...
	Non-budgetary	**(221,900,000)**	...
21	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	2,419,000	
	Correctional Service		
	Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))	201,000	
	Contributions to employee benefit plans	119,925,000	
	CORCAN Revolving Fund (*Revolving Funds Act*)	(697,000)	
	National Parole Board		
	Contributions to employee benefit plans	3,392,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	200,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	240,154,000	
	Contributions to employee benefit plans	22,508,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	60,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	358,000	
	Total Ministry—Budgetary	**388,568,900**	...
	Non-budgetary	...	...

22	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	48,900	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, *Appropriation Act No. 5, 1963*)	11,315,000	
	Contributions to employee benefit plans	45,042,000	
	Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*	1,573,000	
	Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*	46,600,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	2,725,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	98,000	
	Total Ministry—Budgetary	**107,401,900**	...
	Non-budgetary	...	...
23	**Treasury Board**		
	Secretariat		
	Central Administration of the Public Service Program		
	President of the Treasury Board—Salary and motor car allowance	48,900	
	Contributions to employee benefit plans	11,158,000	
	Government Contingencies and Centrally Financed Programs		
	Contributions to employee benefit plans	56,000,000	
	Employer Contributions to Insurance Plans Program		
	Payments under the *Public Service Pension Adjustment Act*	70,000	
	Total Ministry—Budgetary	**67,276,900**	...
	Non-budgetary	...	...
24	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	48,900	
	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	12,000	
	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	10,000	
	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	175,000	
	Contributions to employee benefit plans	28,217,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,226,000	
	Total Ministry—Budgetary	**29,688,900**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**91,481,999,839**	**26,415,312**
	Non-budgetary	**191,173,433**	**45,770,298**

(L) Non-budgetary authority (loan, investment or advance).
(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.
(2) Formerly National Revenue.
(3) Formerly Parks Canada Program.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			$
2		**Agriculture and Agri-Food**	
		Department	
	(S)	*Farm Products Agencies Act*, section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of $400,000	600,000
	(S)	Canadian Grain Commission Revolving Fund—*Appropriation Act No. 4, 1994-95* To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $12,000,000 the revenues received in respect of the purpose of the Fund	13,510,416
	(S)	Canadian Pari-Mutuel Agency Revolving Fund—*Revolving Funds Act*, section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	2,799,968
		Canadian Dairy Commission	
	(S)	(L) *Canadian Dairy Commission Act*, section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*, shall not exceed $300,000,000 (Net)	277,214,000
		Farm Credit Corporation	
	(S)	(L) *Farm Credit Corporation Act*	
		Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	8,539,985,000
		Total Ministry—Budgetary	**16,910,384**
		Non-budgetary	**8,823,866,000**
4		**Canadian Heritage**	
		Department	
		Parks Canada Program	
	(S)	Parks Canada Enterprise Units Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time. Increase of authority as per Vote 26b, *Appropriation Act No. 4, 1995-96*	1,830,621

	(S)	Townsites Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 27b To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townsites that are located within the boundaries of Canada's National Parks, the total of which is not to exceed $10,000,000 at any time	6,783,373
		National Film Board	
	(S)	National Film Board Revolving Fund—*Revolving Funds Act*, section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $25,000,000 at any time. Increase of authority as per Vote 121d, *Appropriation Act No. 4, 1994-95*	13,840,800
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time	7,036,936
		Total Ministry—Budgetary	**29,491,730**
		Non-budgetary	...
5		**Citizenship and Immigration**	
		Department	
	(S)	(L) *Immigration Act*, section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed $110,000,000 (Net)	51,612,360
		Total Ministry—Budgetary	...
		Non-budgetary	**51,612,360**
7		**Finance**	
		Department	
		Economic, Social and Financial Policies Program	
	(S)	*Bretton Woods and Related Agreements Act*, subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit SDR 225,000,000	197,487,093
	(S)	*Financial Institutions Depositors Compensation Act*, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,589,970
	(S)	(L) *Canadian Commercial Bank Financial Assistance Act*, section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
	(S)	(L) *Bretton Woods and Related Agreements Act*, subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from SDR 500,000,000 to SDR 700,000,000 (PC2000-355) (Gross)	247,150,137
	(S)	(L) *Petro-Canada Limited Act*, as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000 (Gross)	1,373,645,679

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
		Canada Deposit Insurance Corporation	
	(S)	(L) *Canada Deposit Insurance Corporation Act*, subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $6,000,000,000 (Net)	6,000,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	*Office of the Superintendent of Financial Institutions Act*, sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	72,008,391
		Total Ministry—Budgetary	**338,085,454**
		Non-budgetary	**7,850,023,963**
8		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed $30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**30,000,000**
9		**Foreign Affairs and International Trade**	
		Department	
	(S)	Passport Office Revolving Fund—*Revolving Funds Act*, section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	21,220,599
	L11	*Appropriation Act No. 1 1971* To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)	10,464,151
	L12	*Appropriation Act No. 2, 1954* To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)	32,820,790

	Canadian Commercial Corporation	
(S)	(L.) *Canadian Commercial Corporation Act*, section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
	Canadian International Development Agency	
(S)	(L.) *International Development (Financial Institutions) Assistance Act*—Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	73,929,100
(S)	(L.) *International Development (Financial Institutions) Assistance Act*—African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	677,396,028
(S)	(L.) *International Development (Financial Institutions) Assistance Act*—Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,910,130,950
(S)	(L.) *International Development (Financial Institutions) Assistance Act*—Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,832,949,036
	Export Development Corporation	
(S)	(L.) *Export Development Act*, section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is $1,500,000,000 (Gross)	516,800,000
	Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	12,248,294,995
	Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed $13,000,000,000 (Net)	10,254,391,555
	(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	
	Total Ministry—Budgetary	**21,220,599**
	Non-budgetary	**32,567,176,605**
13	**Indian Affairs and Northern Development**	
	Department	
	Indian and Inuit Affairs Program	
(S)	*Appropriation Act No. 4, 1987-88*, Vote 5c Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 1998-99 fiscal year of $27,235,487	32,764,513
L15	*Appropriation Act No. 9, 1966* To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, *Appropriation Act No. 9, 1966*. The amount that may be outstanding at any time as last amended by Vote L15, *Appropriation Act No. 2, 1978*, shall not exceed $20,000,000 (Net)	19,999,050

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
	L20	*Appropriation Act No. 1, 1970* Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed $48,550,835 (Net)	46,821,687
		Northern Affairs Program	
	L40	*Appropriation Act No. 3, 1975* Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is $320,000 (Gross)	320,000
	L55	*Appropriation Act No. 3, 1953* To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed $6,633,697 (Net)	6,534,033
	L81a	*Appropriation Act No. 4, 1969* To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	**32,764,513**
		Non-budgetary	**78,674,770**
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*, Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $25,000,000 to $15,000,000 as per Vote 21b, *Appropriation Act No. 4, 1996-97*	22,448,477
	L97b	*Appropriation Act No. 1, 1970* Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time (Net)	1,950,000
		Business Development Bank of Canada	
	(S)	(L) *Business Development Bank of Canada Act* Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion (Net)	853,677,000

		National Research Council of Canada	
	(S)	*National Research Council Act*, paragraph 5(1)(e) Unspent amount carried forward from previous year as per the *National Research Council Act*	15,194,368
		Total Ministry—Budgetary	**37,642,845**
		Non-budgetary	**855,627,000**
16		**National Defence**	
	L11c	*Appropriation Act No. 1, 1976*, established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed $100,000,000 (Net)	77,204,969
	L15	*Special Appropriation Act, 1963* Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000 (Net)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	**90,291,186**
17		**Natural Resources**	
		Department	
	(S)	*Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000	15,172,575
	(S)	Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time	6,337,358
	(S)	*Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	10,851,075
		Cape Breton Development Corporation	
	L40a	*Appropriation Act No. 4, 1975* *Cape Breton Development Corporation Act*, subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000 (Net)	37,662,000
		Total Ministry—Budgetary	**32,361,008**
		Non-budgetary	**37,662,000**
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Services Revolving Fund—*Revolving Funds Act*, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time	369,794,400
	(S)	Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed $5,000,000 at any time	9,283,432

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote	Department or agency	Amount
			$
	(S)	Optional Services Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*	183,000,971
	(S)	Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act*, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $64,000,000 at any time	86,616,145
	(S)	Consulting and Audit Canada Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $30,000,000 to $25,100,163 as per *Appropriation Act No. 5, 1998-99*	17,436,788
	(S)	Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95* To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of $13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*	78,492,103
	(S)	Defence Production Revolving Fund—*Defence Production Act*, section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	*Appropriation Act No. 3, 1990-91* To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	6,180,449
	(S)	(L) *Seized Property Management Act*, 1993, section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	47,065,359
		Canada Post Corporation	
	(S)	(L) *Canada Post Corporation Act*, sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000 (Net)	500,000,000
		Royal Canadian Mint	
	(S)	(L) *Royal Canadian Mint Act*, subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	**844,623,839**
		Non-budgetary	**628,245,808**
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time	13,096,628

	L14b	*Appropriation Act No. 1, 1969* To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, *Appropriation Act No. 3, 1982-83* (Net)	27,217
		Total Ministry—Budgetary	**13,096,628**
		Non-budgetary	**27,217**
22		**Transport**	
		Department	
	(S)	(L) *Canada Ports Corporation Act*, section 52, Part I and section 26, Part II, Schedule I The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed $10,000,000 (Net)	10,000,000
		Total Ministry—Budgetary	**...**
		Non-budgetary	**10,000,000**
24		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) *Veterans' Land Act* There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed $605,000,000 (Net)	602,641,645
		Total Ministry—Budgetary	**...**
		Non-budgetary	**602,641,645**
		Total Government—Budgetary	**1,366,197,000**
		Non-budgetary	**51,625,848,554**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount [1]
			$
4		**Canadian Heritage**	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund Increase in authority as a result of a decrease in the net book value of fixed assets	985,154
		Total Ministry—Budgetary	985,154
		Non-budgetary	...
7		**Finance**	
		Department	
	(S)	(L) Increase of limit to International Monetary Fund—Poverty Reduction and Growth Facility from 500 000 000 SDR to 700 000 000 SDR	200,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	200,000,000
13		**Indian Affairs and Northern Development**	
		Indian and Inuit Affairs Program	
	L15	Loans for the construction of houses were written-off pursuant to *Appropriation Act No. 4, 1999-2000*	...[2]
		Total Ministry—Budgetary	...
		Non-budgetary	...
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	432,934
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the *National Research Council Act*	58,167,110
		Total Ministry—Budgetary	58,600,044
		Non-budgetary	...

20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Government Telecommunications and Informatics Services Revolving Fund Decrease in draw-down authority of $19,000,000 and decrease of the accumulated surplus by $20,000,000	(39,000,000)
	(S)	Consulting and Audit Canada Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5 of $193,486	193,486
	(S)	Translation Bureau Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5 of $264,480	264,480
		Total Ministry—Budgetary	**(38,542,034)**
		Non-budgetary	**...**
		Total Government—Budgetary	**21,043,164**
		Non-budgetary	**200,000,000**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Does not include most of the exchange valuation adjustments.
(2) The unused spending authority of 20 000 000 $ lapsed at the end of the year.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
2	**Agriculture and Agri-Food**						
	Department	24,754	4,110,291	4,135,045	4,105,071	...	29,974
	Canadian Food Inspection Agency	25,000	380,543	405,543	379,561	982	25,000
	Total Ministry	**49,754**	**4,490,834**	**4,540,588**	**4,484,632**	**982**	**54,974**
3	**Canada Customs and Revenue Agency** (1)	**84,497**	**377,846**	**462,343**	**310,143**	**...**	**152,200**
4	**Canadian Heritage**						
	Department	24,010	20,986	44,996	12,854	11,156	20,986
	Canadian Radio-television and Telecommunications Commission	2,119	4,437	6,556	...	2,119	4,437
	National Archives of Canada	23,556	116,327	139,883	91,213	23,670	25,000
	National Library	447	10,914	11,361	7,572	...	3,789
	Parks Canada Agency (2)	250,990	134,075	385,065	385,065	...	...
	Public Service Commission	...	52,360	52,360	52,360	...	...
	Status of Women—Office of the Co-ordinator	283	427	710	710	...	...
	Total Ministry	**301,405**	**339,526**	**640,931**	**549,774**	**36,945**	**54,212**
5	**Citizenship and Immigration**						
	Department	49,962	70,284	120,246	74,729	...	45,517
	Immigration and Refugee Board of Canada	15,652	8,143	23,795	15,652	...	8,143
	Total Ministry	**65,614**	**78,427**	**144,041**	**90,381**	**...**	**53,660**
6	**Environment**						
	Department	117,549	194,747	312,296	254,503	...	57,793
	Canadian Environmental Assessment Agency	255	70	325	130	125	70
	Total Ministry	**117,804**	**194,817**	**312,621**	**254,633**	**125**	**57,863**

7	**Finance**						
	Department	16,607	25,470	42,077	...	17,077	25,000
	Auditor General	286	4,017	4,303	4,303	...	...
	Office of the Superintendent of Financial Institutions	1,059	1,313	2,372	...	1,059	1,313
	Total Ministry	**17,952**	**30,800**	**48,752**	**4,303**	**18,136**	**26,313**
8	**Fisheries and Oceans**	**973,321**	**1,790,387**	**2,763,708**	**1,465,982**	...	**1,297,726**
9	**Foreign Affairs and International Trade**						
	Department	795,200	2,012,977	2,808,177	2,049,499	...	758,678
	Canadian International Development Agency	3,945	6,938	10,883	...	3,945	6,938
	Total Ministry	**799,145**	**2,019,915**	**2,819,060**	**2,049,499**	**3,945**	**765,616**
10	**Governor General**	**957**	**9,477**	**10,434**	...	**957**	**9,477**
11	**Health**						
	Department	28,054	568,764	596,818	380,583	65,235	151,000
	Medical Research Council	552	96	648	...	552	96
	Patented Medicine Prices Review Board	44	566	610	...	44	566
	Total Ministry	**28,650**	**569,426**	**598,076**	**380,583**	**65,831**	**151,662**
12	**Human Resources Development**						
	Department	195,097	556,865	751,962	538,536	...	213,426
	Canada Industrial Relations Board	663	2,264	2,927	...	663	2,264
	Canadian Centre for Occupational Health and Safety	...	476	476	476	...	...
	Total Ministry	**195,760**	**559,605**	**755,365**	**539,012**	**663**	**215,690**
13	**Indian Affairs and Northern Development**						
	Department	91,871	64,093	155,964	126,240	...	29,724
	Total Ministry	**91,871**	**64,093**	**155,964**	**126,240**	...	**29,724**
14	**Industry**						
	Department	168,428	422,727	591,155	249,252	100,303	241,600
	Atlantic Canada Opportunities Agency	3,054	23,413	26,467	9,182	...	17,285
	Canadian Space Agency	1,463	9,102	10,565	2,462	...	8,103
	Economic Development Agency of Canada for the Regions of Quebec	18,558	11,102	29,660	17,992	566	11,102
	National Research Council of Canada	25,000	124,093	149,093	118,540	5,553	25,000
	Natural Sciences and Engineering Research Council	3,022	877	3,899	...	3,022	877
	Social Sciences and Humanities Research Council	156	70	226	...	156	70
	Statistics Canada	3,403	25,858	29,261	29,261	...	...
	Western Economic Diversification	571	3,176	3,747	3,376	...	371
	Total Ministry	**223,655**	**620,418**	**844,073**	**430,065**	**109,600**	**304,408**
15	**Justice**						
	Department	25,000	12,250	37,250	28,884	...	8,366
	Canadian Human Rights Commission	8,135	982	9,117	7,933	202	982

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
	Federal Court of Canada	16,584	2,834	19,418	17,969	...	1,449
	Offices of the Information and Privacy Commissioners of Canada	334	949	1,283	...	334	949
	Supreme Court of Canada	...	16,012	16,012	2,121	...	13,891
	Tax Court of Canada	2,621	2,759	5,380	4,798	...	582
	Total Ministry	**52,674**	**35,786**	**88,460**	**61,705**	**536**	**26,219**
16	**National Defence**	**420,599**	**32,513,077**	**32,933,676**	**32,917,005**	...	**16,671**
17	**Natural Resources**						
	Department	49,477	285,828	335,305	250,409	...	84,896
	Atomic Energy Control Board	6,845	50,529	57,374	57,373	1	...
	National Energy Board	...	14,184	14,184	14,184	...	...
	Total Ministry	**56,322**	**350,541**	**406,863**	**321,966**	**1**	**84,896**
19	**Privy Council**						
	Department	24,242	8,813	33,055	24,242	...	8,813
	Canadian Centre for Management Development	15,350	6,527	21,877	16,004	...	5,873
	Canadian Intergovernmental Conference Secretariat	...	93	93	93	...	...
	Canadian Transportation Accident Investigation and Safety Board	11,909	32,193	44,102	12,335	6,767	25,000
	Chief Electoral Officer	45	1,009	1,054	1,009	...	45
	Commissioner of Official Languages	...	4,070	4,070	4,070	...	...
	National Round Table on the Environment and the Economy	...	369	369	369	...	...
	Public Service Staff Relations Board	457	719	1,176	...	457	719
	Total Ministry	**52,003**	**53,793**	**105,796**	**58,122**	**7,224**	**40,450**
20	**Public Works and Government Services**						
	Department	558,888	278,603	837,491	398,546	160,342	278,603
	Total Ministry	**558,888**	**278,603**	**837,491**	**398,546**	**160,342**	**278,603**
21	**Solicitor General**						
	Department	...	3,279	3,279	3,279	...	...
	Canadian Security Intelligence Service	8,506	26,143	34,649	30,014	...	4,635
	Correctional Service	113,701	363,038	476,739	387,834	...	88,905
	Royal Canadian Mounted Police	2,731,660	5,395,723	8,127,383	5,865,723	...	2,261,660
	Total Ministry	**2,853,867**	**5,788,183**	**8,642,050**	**6,286,850**	...	**2,355,200**

22	**Transport**						
	Department	2,014,627	2,641,958	4,656,585	2,494,700	53,885	2,108,000
	Canadian Transportation Agency	1,124	1,297	2,421	...	1,124	1,297
	Total Ministry	**2,015,751**	**2,643,255**	**4,659,006**	**2,494,700**	**55,009**	**2,109,297**
24	**Veterans Affairs**	**24,703**	**71,442**	**96,145**	**94,764**	**...**	**1,381**
	Total Government	**8,985,192**	**52,880,251**	**61,865,443**	**53,318,905**	**460,296**	**8,086,242**

(1) Formerly National Revenue.
(2) Formerly Parks Canada Program.

SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Farm Credit Corporation

CONTENTS

Page

Program objective and business line description 2.2
Ministry summary 2.4
Programs by business line 2.7
Transfer payments 2.8
Details of respendable amounts..................... 2.12
Revenues... 2.12

Department

Objective

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

Business Line Description

Expanding markets

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes trade, market development and export-ready firms and products. This business line brings together activities from the Department and the portfolio agencies that enhance market access, market development and investment. It focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in higher-value agri-food products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market readiness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will make Canada's agri-food industry a preferred focus of domestic and foreign investors.

Innovating for a sustainable future

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. These are intended to reduce the costs of producing and processing agricultural and agri-food products, to improve the quality and safety of those products and to develop and promote production and processing practices which are safe and environmentally sustainable. The business line also includes direct participation in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability. While some activities of the business line are accomplished in-house through an extensive network of research centres and other facilities, others are accomplished through partnerships and agreements with provinces, universities, communities and the private sector.

Strong foundation for the sector and rural communities

The Strong foundation for the sector and rural communities business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the cooperative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

Sound departmental management

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environment for employees. Management activities such as human resources, finance and administration, communications and review are reflected under this business line, but it is the business of all employees to strenghten Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objective

To enhance the effectiveness and efficiency of the federal inspection and related services for food and animal and plant health.

Business Line Description

Safe food, market access and consumer protection

The Canadian Food Inspection Agency provides inspection and related services, such as inspection policy, assessment, evaluation and verification, research and standard setting, investigations of economic fraud, trade facilitation, registration and certification, and compliance and enforcement. The focus of these services is to verify that food products for domestic and foreign consumption meet domestic or export safety, quality, handling, identity, process and labeling standards, or contribute to the protection of Canada's animal and plant resource base from the introduction or spread of pests and diseases of economic and human health related significance.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	369,689,000	...	...	369,689,000	1	Operating expenditures				
...	...	63,196,279	...	63,196,279	1a	Operating expenditures				
...	...	31,070,500	...	31,070,500	1b	Operating expenditures				
...	...	...	1,996,000	1,996,000		Transfer from: TB Vote 10 (1)				
...	...	...	16,126,858	16,126,858		TB Vote 15 (1)				
...	369,689,000	94,266,779	18,122,858	482,078,637		Total—Vote 1	475,804,950	6,273,687	...	411,207,118
...	28,771,000	...	...	28,771,000	5	Capital expenditures				
...	...	468,000	...	468,000	5a	Capital expenditures				
...	...	...	(127)	(127)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	28,771,000	468,000	(127)	29,238,873		Total—Vote 5	29,243,691	(4,818)	...	40,932,127
...	764,052,000	...	...	764,052,000	10	Grants and contributions				
...	...	40,076,870	...	40,076,870	10a	Grants and contributions				
...	...	229,115,500	...	229,115,500	10b	Grants				
...	...	...	50,500	50,500		Transfer from TB Vote 10 (1)				
...	764,052,000	269,192,370	50,500	1,033,294,870		Total—Vote 10	860,148,774	173,146,096	...	285,489,609
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	65,500,000	...	(36,668,885)	28,831,115	(S)	Payments in connection with the *Agricultural Marketing Programs Act*	28,831,115	...	...	45,174,784
...	4,000,000	...	(3,119,552)	880,448	(S)	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	880,448	...	...	2,257,549
...	222,600,000	...	(5,108,914)	217,491,086	(S)	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	217,491,086	...	...	226,879,521
...	47,000	144,082,000	12,589,113	156,718,113	(S)	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	156,718,113	...	...	75,742,862
...	212,600,000	21,000,000	10,439,992	244,039,992	(S)	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	244,039,992	...	...	245,415,967
...	48,900	...	6,023	54,923	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	54,923	...	...	49,978
...	45,780,000	...	7,015,000	52,795,000	(S)	Contributions to employee benefit plans	52,795,000	...	...	48,674,000
13,510,416	(525,000)	...	525,000	13,510,416	(S)	Canadian Grain Commission Revolving Fund	(1,205,395)	...	14,715,811	205,488
...	...	12,310,000	(3,958,600)	8,351,400	(S)	Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	8,351,400	...	...	13,973,243

...	...	2,020,000	...	2,020,000	(S)	Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	2,020,000	...	...	3,153,000
...	...	75,000	68,372	143,372	(S)	Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	143,372	...	...	69,189
...	...	...	68,246	68,246	(S)	Payments in connection with the *Farm Income Protection Act*—1994 New Brunswick debt refinancing program	68,246	...	...	...
...	...	...	99,115	99,115	(S)	Payments in connection with the *Farm Income Protection Act*—Gross revenue insurance program	99,115	...	...	139,981
2,799,968	...	...	...	2,799,968	(S)	Canadian Pari-Mutual Agency Revolving Fund	277,465	...	2,522,503	876,156
...	...	...	254,047	254,047	(S)	Collection agency fees	254,047	...	...	38,565
24,754	...	...	4,110,291	4,135,045	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,105,071	...	29,974	4,111,867
...	...	...	...	...		Appropriations not required for the current year	...	...	...	(108,358,000)
16,935,138	**1,712,762,900**	**543,414,149**	**4,292,479**	**2,277,404,666**		**Total Department—Budgetary**	**2,080,121,413**	**179,414,965**	**17,868,288**	**1,296,033,004**
						Canadian Dairy Commission				
...	2,538,000	...	...	2,538,000	15	Program expenditures				
...	...	137,980	...	137,980	15a	Program expenditures				
...	...	...	64,599	64,599		Transfer from TB Vote 15 (1)				
...	2,538,000	137,980	64,599	2,740,579		Total—Vote 15	2,584,682	155,897	...	2,465,094
...	2,538,000	137,980	64,599	2,740,579		Total budgetary	2,584,682	155,897	...	2,465,094
277,214,000	...	...	...	277,214,000	(S)	(L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*. Limit $300,000,000 (Net)	2,924,000	...	274,290,000	(30,714,000)
						Total Program—				
...	**2,538,000**	**137,980**	**64,599**	**2,740,579**		**Budgetary**	**2,584,682**	**155,897**	**...**	**2,465,094**
277,214,000	**...**	**...**	**...**	**277,214,000**		**Non-budgetary**	**2,924,000**	**...**	**274,290,000**	**(30,714,000)**
						Canadian Food Inspection Agency				
...	210,577,000	...	...	210,577,000	20	Operating expenditures and contributions				
...	...	27,072,272	...	27,072,272	20a	Operating expenditures and contributions				
...	...	8,244,873	...	8,244,873	20b	Operating expenditures and contributions				
...	...	...	8,793,758	8,793,758		Transfer from: TB Vote 5 (1)				
...	...	...	183,000	183,000		TB Vote 10 (1)				
...	...	...	22,366,741	22,366,741		TB Vote 15 (1)				
...	210,577,000	35,317,145	31,343,499	277,237,644		Total—Vote 20	274,720,900	2,516,744	...	227,015,752
...	9,424,000	...	...	9,424,000	25	Capital expenditures				
...	...	6,040,629	...	6,040,629	25a	Capital expenditures				
...	9,424,000	6,040,629	...	15,464,629		Total—Vote 25	4,463,970	11,000,659	...	5,465,906
...	2,000,000	2,300,000	(425,219)	3,874,781	(S)	Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	3,874,781	...	...	3,391,405

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	39,008,000	...	5,977,000	44,985,000	(S)	Contributions to employee benefit plans	44,985,000	...	...	45,188,000
...	...	...	23,399	23,399	(S)	Refunds of amounts credited to revenues in previous years	23,399	...	...	4,517
...	...	...	21,561	21,561	(S)	Collection agency fees	21,561	...	...	156
25,000	...	...	380,543	405,543	(S)	Spending of proceeds from the disposal of surplus Crown assets	379,561	982	25,000	434,052
25,000	**261,009,000**	**43,657,774**	**37,320,783**	**342,012,557**		**Total Program—Budgetary**	**328,469,172**	**13,518,385**	**25,000**	**281,499,788**
						Farm Credit Corporation				
					(S)	*Farm Credit Corporation Act*				
6,667,000	...	...	...	6,667,000		(L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Corporation Act*. Limit $1,175,000,000 (Gross)	...	...	6,667,000	...
8,539,985,000	...	...	(662,955,585)	7,877,029,415		(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Corporation Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)	(236,127,585)	...	8,113,157,000	(827,182,957)
8,546,652,000	**...**	**...**	**(662,955,585)**	**7,883,696,415**		**Total Program—Non-budgetary**	**(236,127,585)**	**...**	**8,119,824,000**	**(827,182,957)**
						Total Ministry—				
16,960,138	**1,976,309,900**	**587,209,903**	**41,677,861**	**2,622,157,802**		**Budgetary**	**2,411,175,267**	**193,089,247**	**17,893,288**	**1,579,997,886**
8,823,866,000	**...**	**...**	**(662,955,585)**	**8,160,910,415**		**Non-budgetary**	**(233,203,585)**	**...**	**8,394,114,000**	**(857,896,957)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Expanding markets	143,743,631	136,715,546	1,699,518	1,699,518	50,988,429	50,388,429	56,882,000	65,871,184	...	...	139,549,578	122,932,309
Innovating for a sustainable future	335,822,154	335,552,382	28,499,339	28,504,157	20,462,255	20,462,255	13,837,641	13,837,641	...	...	370,946,107	370,681,153
Strong foundation for the sector and rural communities	83,720,249	80,167,117	22,934	22,934	1,620,701,829	1,447,555,733	8,485,185	8,485,185	...	...	1,695,959,827	1,519,260,599
Sound departmental management	84,073,928	80,184,202	778,982	778,982	385,244	385,244	14,289,000	14,101,076	...	...	70,949,154	67,247,352
Sub-total	647,359,962	632,619,247	31,000,773	31,005,591	1,692,537,757	1,518,791,661	93,493,826	102,295,086	...	...	2,277,404,666	2,080,121,413
Revenues netted against expenditures	(93,493,826)	(102,295,086)	...	...	...	...	(93,493,826)	(102,295,086)	...	...	...	...
Total Department—Budgetary	**553,866,136**	**530,324,161**	**31,000,773**	**31,005,591**	**1,692,537,757**	**1,518,791,661**	...	...	...	...	**2,277,404,666**	**2,080,121,413**
Canadian Dairy Commission—												
Budgetary	2,740,579	2,584,682	...	...	...	...	...	...	...	...	2,740,579	2,584,682
Non-budgetary	...	...	...	...	...	...	...	...	277,214,000	2,924,000	277,214,000	2,924,000
Canadian Food Inspection Agency												
Safe food, market access and consumer protection	369,808,511	370,943,278	15,464,629	4,463,970	4,133,417	4,004,772	47,394,000	50,942,848	...	...	342,012,557	328,469,172
Revenues netted against expenditures	(47,394,000)	(50,942,848)	...	...	...	...	(47,394,000)	(50,942,848)	...	...	...	...
Total Program—Budgetary	**322,414,511**	**320,000,430**	**15,464,629**	**4,463,970**	**4,133,417**	**4,004,772**	...	...	...	...	**342,012,557**	**328,469,172**
Farm Credit Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**7,883,696,415**	**(236,127,585)**	**7,883,696,415**	**(236,127,585)**
Total Ministry—												
Budgetary	**879,021,226**	**852,909,273**	**46,465,402**	**35,469,561**	**1,696,671,174**	**1,522,796,433**	...	...	...	...	**2,622,157,802**	**2,411,175,267**
Non-budgetary	...	...	...	...	...	...	...	...	**8,160,910,415**	**(233,203,585)**	**8,160,910,415**	**(233,203,585)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Expanding markets				
600,000	200,000	...	(200,000)	600,000	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
					Innovating for a sustainable future				
...	999,000	...	(493,391)	505,609	Agricultural research in universities and other scientific organizations in Canada	505,609	...	...	790,336
...	38,000	...	...	38,000	Grants to organizations whose activities support soil and water conservation and development	38,000	...	...	37,933
...	...	...	209,000	209,000	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	209,000	...	...	3,500,000
...	1,037,000	...	(284,391)	752,609		752,609	...	...	4,328,269
					Strong foundation for the sector and rural communities				
...	1,620,000	30,097,000	(209,000)	31,508,000	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	31,508,000	...	...	22,404,000
...	...	240,000,000	(240,000,000)	...	Grants to the provinces of Saskatchewan and Manitoba to establish one-time emergency farm relief packages to assist eligible producers to complete adjustments to changes to transportation policy during the 1990's, and continuing low income challenges	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	45,187,000
...	1,620,000	270,097,000	(240,209,000)	31,508,000		31,508,000	...	...	67,591,000
					Sound departmental management				
...	3,000	...	(1,000)	2,000	Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information	2,000	...	...	2,000
600,000	**2,860,000**	**270,097,000**	**(240,694,391)**	**32,862,609**	**Total—Grants**	**32,262,609**	**...**	**600,000**	**71,921,269**
					Contributions				
					Expanding markets				
...	65,500,000	...	(36,668,885)	28,831,115	(S) Payments in connection with the *Agricultural Marketing Programs Act*	28,831,115	...	...	45,174,784
...	4,000,000	...	(3,119,552)	880,448	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	880,448	...	...	2,257,549
...	12,816,000	...	3,039,489	15,855,489	Contributions under the Agri-food trade 2000 program	15,855,489	...	...	10,959,297

...	1,425,000	...	(113,745)	1,311,255	Initiatives under the authority of the economic and regional development agreements	1,311,255	...	...	2,056,754
...	2,000,000	(1,200,000)	(570,151)	229,849	Contribution in respect of the Commodity-based loans program	229,849	...	...	3,199,280
...	...	...	1,260,273	1,260,273	Contributions under the Agri-food assistance program	1,260,273	...	...	100,000
...	...	...	2,020,000	2,020,000	(S) Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	2,020,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	905,346
...	85,741,000	(1,200,000)	(34,152,571)	50,388,429		50,388,429	...	...	64,653,010
					Innovating for a sustainable future				
...	715,000	...	181,097	896,097	Contributions in support of organizations associated with agricultural research and development	896,097	...	...	719,149
...	2,500,000	...	...	2,500,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	2,500,000	...	...	2,700,000
...	1,655,000	...	1,034,668	2,689,668	Contributions in support of the National soil and water conservation program	2,689,668	...	...	583,567
...	5,632,000	...	(593,474)	5,038,526	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	5,038,526	...	...	5,590,113
...	...	...	173,800	173,800	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	173,800	...	...	214,319
...	...	...	60,155	60,155	Contributions under the Agri-food assistance program	60,155	...	...	100,000
...	...	...	8,351,400	8,351,400	(S) Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	8,351,400	...	...	...
...	10,502,000	...	9,207,646	19,709,646		19,709,646	...	...	9,907,148
					Strong foundation for the sector and rural communities				
...	600,000,000	(9,900,002)	...	590,099,998	Contributions under the Agricultural income disaster assistance (AIDA) pursuant to the *Farm Income Protection Act*	422,942,856	167,157,142	...	...
...	...	...	240,000,000	240,000,000	Grants to the provinces of Saskatchewan and Manitoba to establish one-time emergency farm relief packages to assist eligible producers to complete adjustments to changes to transportation policy during the 1990's, and continuing low income challenges	240,000,000	...	...	...
...	222,600,000	...	(5,108,914)	217,491,086	(S) Payments in connection with the *Farm Income Protection Act*—Crop insurance program	217,491,086	...	...	226,879,521
...	212,600,000	21,000,000	10,439,992	244,039,992	(S) Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account (NISA)	244,039,992	...	...	245,415,967
...	47,000	144,082,000	12,589,113	156,718,113	(S) Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	156,718,113	...	...	75,742,862
...	76,600,000	19,050,872	2,122,847	97,773,719	Payments for the benefit of producers for agricultural commodities by the Gôvernor in Council pursuant to the *Farm Income Protection Act*	91,784,765	5,988,954	...	119,652,659
...	1,545,000	(45,000)	(676,101)	823,899	Contributions under the National hazard analysis and critical control point adaptation program	823,899	...	...	4,923,954
...	36,114,000	(14,120,000)	129,800	22,123,800	Contributions under the Canadian agri-infrastructure program	22,123,800	...	...	33,752,104

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	1,033,000	...	(622,410)	410,590	Contributions under the Canadian farm business management program	410,590	...	...	12,694,699
...	9,000,000	2,860,000	(3,977,229)	7,882,771	Contribution under the Economic recovery assistance program (1998 ice storm)	7,882,771	...	...	...
...	10,352,000	1,949,500	(2,050,763)	10,250,737	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	10,250,737	...	...	3,296,635
...	...	12,310,000	(12,310,000)	...	(S) Payments in connection with the *Farm Income Protection Act*—Agri-food innovation program	...	...	...	13,973,243
...	...	2,020,000	(2,020,000)	...	(S) Payments in connection with the *Farm Income Protection Act*—Transition programs for red meats	...	...	...	3,153,000
...	...	75,000	68,372	143,372	(S) Payments in connection with the *Farm Income Protection Act*—Canada/Nova Scotia Apple Industry Development Fund	143,372	...	...	69,189
...	...	500,000	(363,582)	136,418	Contributions under the Canadian Rural Partnership Initiative	136,418	...	...	1,699,983
...	...	...	173,750	173,750	Contributions under the Agriculture and Agri-Food Canada Scholarship Program	173,750	...	...	438,335
...	...	...	33,352	33,352	Contributions under the Business planning for agri-ventures program	33,352	...	...	2,674,060
...	...	...	479,269	479,269	Contributions under the Agri-food assistance program	479,269	...	...	35,000
...	...	...	23,905	23,905	Contributions under the Agriculture and agri-food pest management program	23,905	...	...	390,960
...	...	...	99,115	99,115	(S) Payments in connection with the *Farm Income Protection Act*—Gross revenue insurance program	99,115	...	...	139,981
...	...	...	100,000	100,000	Contribution to organizations associated with agricultural research and development	100,000	...	...	100,000
...	...	...	68,246	68,246	(S) Payments in connection with the *Farm Income Protection Act*—1994 New Brunswick debt refinancing program	68,246	...	...	...
...	...	...	300,000	300,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	300,000	...	...	...
...	...	...	21,697	21,697	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	21,697	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	(102,547,874)
...	1,169,891,000	179,782,370	239,520,459	1,589,193,829		1,416,047,733	173,146,096	...	642,484,278
					Sound departmental management				
...	5,000	...	...	5,000	Contribution to the Canada Safety Council in support of National Farm Safety Week	5,000	...	...	5,000
...	...	...	375,000	375,000	Contributions under the Agri-food assistance program	375,000	...	...	325,000

...	...	...	3,244	3,244	Contributions under the Agri-food trade 2000 program	3,244	...	...	...
...	5,000	...	378,244	383,244		383,244	...	...	330,000
...	**1,266,139,000**	**178,582,370**	**214,953,778**	**1,659,675,148**	**Total—Contributions**	**1,486,529,052**	**173,146,096**	...	**717,374,436**
					Departmental Summary by Business Line				
600,000	85,941,000	(1,200,000)	(34,352,571)	50,988,429	Expanding markets	50,388,429	...	600,000	64,653,010
...	11,539,000	...	8,923,255	20,462,255	Innovating for a sustainable future	20,462,255	...	...	14,235,417
...	1,171,511,000	449,879,370	(688,541)	1,620,701,829	Strong foundation for the sector and rural communities	1,447,555,733	173,146,096	...	710,075,278
...	8,000	...	377,244	385,244	Sound departmental management	385,244	...	...	332,000
600,000	**1,268,999,000**	**448,679,370**	**(25,740,613)**	**1,692,537,757**	**Total Department**	**1,518,791,661**	**173,146,096**	**600,000**	**789,295,705**
					Canadian Food Inspection Agency				
					Contributions				
					Safe food, market access and consumer protection				
...	112,000	...	(1,851)	110,149	Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	4,904	105,245	...	3,550
...	7,000	...	18,087	25,087	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	25,087	...	...	...
...	125,000	...	(1,600)	123,400	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	100,000	23,400	...	18,000
...	2,000,000	2,300,000	(425,219)	3,874,781	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	3,874,781	...	...	3,391,405
...	...	...	...	...	Items not required for the current year	...	...	...	2,500
...	**2,244,000**	**2,300,000**	**(410,583)**	**4,133,417**	**Total Program**	**4,004,772**	**128,645**	...	**3,415,455**
600,000	**1,271,243,000**	**450,979,370**	**(26,151,196)**	**1,696,671,174**	**Total Ministry**	**1,522,796,433**	**173,274,741**	**600,000**	**792,711,160**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Expanding markets			
Canadian Grain Commission Revolving Fund	56,882,000	65,871,184	44,657,202
Innovating for a sustainable future	13,837,641	13,837,641	12,284,618
Strong foundation for the sector and rural communities	8,485,185	8,485,185	8,214,923
Sound departmental management			
Canadian Pari-Mutual Agency Revolving Fund	14,289,000	14,101,076	13,598,253
Total Department—Budgetary	**93,493,826**	**102,295,086**	**78,754,996**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments	...	144,817,000	228,729,000
Total Program—Non-budgetary	...	**144,817,000**	**228,729,000**
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Safe food, market access and consumer protection	47,394,000	50,942,848	49,746,285
Total Program—Budgetary	**47,394,000**	**50,942,848**	**49,746,285**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments—			
Section 12	...	511,194,618	1,577,182,957
Total Program—Non-budgetary	...	**511,194,618**	**1,577,182,957**
Total Ministry—			
Budgetary	**140,887,826**	**153,237,934**	**128,501,281**
Non-budgetary	...	**656,011,618**	**1,805,911,957**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,090,028	3,033,071
Total tax revenues	**3,090,028**	**3,033,071**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Farm Credit Corporation	86,804,165	132,226,344
Farm syndicates loan fund	...	377,314
Canadian Dairy Commission	1,586,939	2,671,459
Agricultural service centres	55,363	102,798
Construction of multi-purpose exhibition buildings	396,118	832,344
Other accounts—		
Interest on sale of irrigated land	...	5,228
	88,842,585	136,215,487
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	24,533,339	6,054,938
Adjustments to prior year's payables	659,217	7,284,113
	25,192,556	13,339,051
Privileges, licences and permits—		
Rentals	4,372,713	986,177
Licences	...	1,633
Permits	968	42,472
Miscellaneous	4,779	3,398,644
	4,378,460	4,428,926
Service fees—		
Testing services	2,475,651	525,630
Miscellaneous	33,886	1,650,421
	2,509,537	2,176,051
Proceeds from sales—		
Plants and plant products	...	4,500
Sale of land	...	68,000
Sale of government publications	...	95,258
Miscellaneous	339,999	164,414
	339,999	332,172

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets—		
Animals and animal products	2,570,123	1,598,639
Plants and plant products	...	388,370
Miscellaneous	1,540,168	2,145,760
	4,110,291	4,132,769
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	20,516	186
Miscellaneous	8,733,033	4,958,582
	8,753,549	4,958,768
Total non-tax revenues	**134,126,977**	**165,583,224**
Total Department	**137,217,005**	**168,616,295**
Canadian Dairy Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	55,749
Total Program	...	**55,749**
Canadian Food Inspection Agency		
Tax revenues—		
Goods and services tax	2,765,212	2,733,676
Total tax revenues	**2,765,212**	**2,733,676**
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	380,543	462,314
Miscellaneous non-tax revenues	127,289	220,689
Total non-tax revenues	**507,832**	**683,003**
Total Program	**3,273,044**	**3,416,679**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	5,855,240	5,766,747
Total tax revenues	5,855,240	5,766,747
Non-tax revenues—		
Return on investments	88,842,585	136,215,487
Refunds of previous years' expenditures	25,192,556	13,394,800
Privileges, licences and permits	4,378,460	4,428,926
Service fees	2,509,537	2,176,051
Proceeds from sales	339,999	332,172
Proceeds from the disposal of surplus Crown assets	4,490,834	4,595,083
Miscellaneous non-tax revenues	8,880,838	5,179,457
Total non-tax revenues	134,634,809	166,321,976
Total Ministry	**140,490,049**	**172,088,723**

(1) Interest unless otherwise indicated.

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

CONTENTS

Page

Program objective and business line description 3.2
Ministry summary 3.3
Program by business line 3.4
Transfer payments 3.5
Details of respendable amounts 3.5
Revenues 3.6

Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties, and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Business Line Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to their enquiries; to process and assess their returns; to advise them of results through the issuance of notices of assessment; to process their payments; to update their accounts for all assessments and remittances; and to conduct a limited verification of selected returns-after assessment; and in doing so, to develop and maintain a registry of clients. Also included are an advisory function to other government departments with respect to the administrative feasibility of new legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

This business line responds to the federal government's thrust toward reform of social policy through the administration of socio-economic payments made to low and modest income individuals and families, in the form of the Canada Child Tax Benefit, Children's Special Allowances, Goods and Services Tax Credit, British Columbia Family Benefit and other provincial benefit payments.

Customs and trade administration

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the government's foreign policy and domestic socio-economic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada, and through the detection of contraband; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the government's trade policies.

Verification and enforcement

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation administered by the Department. These programs include a variety of examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

Revenue collections

To collect tax, levies, duties, and other amounts including collections of amounts deducted at source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. This business line also issues rulings on whether individuals are entitled to benefits under the *Canada Pension Plan* (Act) and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

Appeals

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an impartial review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan* (Act) and the *Employment Insurance Act.*

Administration and information technology

To provide executive direction and a range of support and central services to the other business lines. These include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	2,002,664,000	...	...	2,002,664,000	1	Operating expenditures				
...	...	219,056,271	...	219,056,271	1a	Operating expenditures				
...	...	11,998,489	...	11,998,489	1b	Transfer of $3,000,000 from Canada Customs and Revenue Agency Vote 5				
...	...	...	3,000,000	3,000,000		Transfer from: Vote 5				
...	...	...	55,446,760	55,446,760		TB Vote 5 (1)				
...	...	...	2,657,437	2,657,437		TB Vote 10 (1)				
...	...	...	115,050,449	115,050,449		TB Vote 15 (1)				
...	2,002,664,000	231,054,760	176,154,646	2,409,873,406		Total—Vote 1	2,340,609,700	69,263,706	...	2,230,745,948
...	18,727,000	...	...	18,727,000	5	Capital expenditures				
...	...	...	(3,000,000)	(3,000,000)		Transfer to Vote 1				
...	18,727,000	...	(3,000,000)	15,727,000		Total—Vote 5	15,721,283	5,717	...	9,293,780
...	95,000,000	...	...	95,000,000	10	Contributions	94,900,627	99,373	...	95,000,000
...	48,900	...	1,816	50,716	(S)	Minister of National Revenue—Salary and motor car allowance	50,716	...	...	49,978
...	342,067,000	...	52,412,000	394,479,000	(S)	Contributions to employee benefit plans	394,479,000	...	...	351,936,000
...	75,000,000	18,570,000	(5,343,220)	88,226,780	(S)	Children's special allowance payments (*Children's Special Allowances Act*)	88,226,780	...	...	68,973,310
84,497	...	...	377,846	462,343	(S)	Spending of proceeds from the disposal of surplus Crown assets	310,143	...	152,200	309,076
...	...	...	868,547	868,547	(S)	Court awards	868,547	...	...	874,620
...	...	...	2,838	2,838	(S)	Refunds of amounts credited to revenues in previous years	2,838	...	...	...
84,497	**2,533,506,900**	**249,624,760**	**221,474,473**	**3,004,690,630**		**Total Ministry—Budgetary**	**2,935,169,634**	**69,368,796**	**152,200**	**2,757,182,712**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5–Government contingencies.
Treasury Board Vote 10–Government-wide initiatives.
Treasury Board Vote 15–Collective agreements.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Assistance to clients and assessment of returns	646,264,220	636,829,656	...	...	183,226,780	183,127,407	...	...	...	...	829,491,000	819,957,063
Customs and trade administration	451,103,000	447,929,321	15,727,000	15,721,283	...	...	...	...	...	...	466,830,000	463,650,604
Verification and enforcement	653,118,000	646,697,912	...	...	...	...	...	...	...	...	653,118,000	646,697,912
Revenue collections	272,357,000	270,581,237	...	...	...	...	...	...	...	...	272,357,000	270,581,237
Appeals	80,213,000	75,373,273	...	...	...	...	...	...	...	...	80,213,000	75,373,273
Administration and information technology	841,221,630	794,333,545	...	...	...	...	...	...	...	...	841,221,630	794,333,545
Revenues netted against expenditures	...	...	...	...	...	...	138,540,000	135,424,000	...	...	(138,540,000)	(135,424,000)
Sub-total	2,944,276,850	2,871,744,944	15,727,000	15,721,283	183,226,780	183,127,407	138,540,000	135,424,000	...	...	3,004,690,630	2,935,169,634
Revenues netted against expenditures	(138,540,000)	(135,424,000)	...	...	...	...	(138,540,000)	(135,424,000)	...	...	...	...
Total Ministry— Budgetary	**2,805,736,850**	**2,736,320,944**	**15,727,000**	**15,721,283**	**183,226,780**	**183,127,407**	**...**	**...**	**...**	**...**	**3,004,690,630**	**2,935,169,634**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Assistance to clients and assessment of returns				
...	75,000,000	18,570,000	(5,343,220)	88,226,780	(S) Children's special allowance payments	88,226,780	...	...	68,973,310
					Contributions				
					Assistance to clients and assessment of returns				
...	95,000,000	...	...	95,000,000	Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	94,900,627	99,373	...	95,000,000
...	170,000,000	18,570,000	(5,343,220)	183,226,780	**Total Ministry**	183,127,407	99,373	...	163,973,310

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Revenues netted against expenditures			
Canada Pension Plan	59,600,000	57,676,000	60,315,000
Employment insurance	78,940,000	77,748,000	77,394,000
Total Ministry—Budgetary	138,540,000	135,424,000	137,709,000

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Income tax—		
Personal—		
Deductions at source	50,612,433,780	45,358,141,975
Other collections	28,765,474,951	27,129,770,538
	79,377,908,731	*72,487,912,513*
Corporation	23,319,407,691	21,509,470,637
Non-resident	2,367,650,103	1,930,369,876
Other	1,131,634,454	970,907,802
	106,196,600,979	96,898,660,828
Goods and services tax (GST)/Harmonized sales tax (HST)	56,322,393,101	50,114,131,939
GST on billed goods and services	676,072	238,627
Credit to persons	(2,846,992,691)	(2,849,817,149)
	53,476,076,482	*47,264,553,417*
Less: Government tax remission order	999,094,193	907,160,127
refunds/rebates	27,935,105,599	24,012,628,970
Harmonized sales tax—Transfer to provinces	1,726,168,943	1,662,202,030
	30,660,368,735	*26,581,991,127*
	22,815,707,747	20,682,562,290
Sales tax—		
Domestic	(519,330)	847,192
Tax on insurance premiums (1)	714,598	216,137
Importations	...	21,057
	195,268	*1,084,386*
Less: drawbacks	27,636	40,830
refunds	81,245,048	66,369,761
	81,272,684	*66,410,591*
	(81,077,416)	(65,326,205)
Sales tax—Inventory rebate	(126)	(866)
	(81,077,290)	(65,325,339)
Customs import duties	2,314,871,553	2,636,362,197
Provincial taxes	26,826,338	9,181,186
	2,341,697,891	*2,645,543,383*
Less: drawbacks	87,258,521	135,676,511
refunds	122,496,074	141,322,818
provincial refunds and transfers	27,729,075	9,147,481
	237,483,670	*286,146,810*
	2,104,214,221	2,359,396,573
Excise duties—		
Matured spirits	381,945,781	381,132,949
Unmatured spirits	3,222,096	1,322,402
Beer	559,786,999	568,582,926
Spirit coolers	8,061,887	8,163,211
Cigarettes	1,193,293,238	1,298,526,350
Cigars	1,963,400	2,247,693
Manufactured tobacco	90,436,263	96,660,735
Canadian raw leaf tobacco	156,050	227,730
Licences and miscellaneous	2,039,307	975,433
	2,240,905,021	*2,357,839,429*
Less: refunds	104,492	2,773
	2,240,800,529	2,357,836,656
Petroleum and gas revenue tax—		
Petroleum and gas	(29,207,669)	(37,412,081)
Resource royalty	(267)	11,396,097
	(29,207,936)	(26,015,984)
Excise tax—Motive fuel—Gasoline	4,284,642,367	4,267,674,040
Less: refunds	1,049,611	4,089,809
	4,283,592,756	4,263,584,231
Excise tax—Aviation gasoline and diesel fuel—		
Aviation gasoline and jet fuel	62,527,981	59,167,642
Diesel fuel	462,036,362	437,739,796
	524,564,343	*496,907,438*
Less: rebates	21,815,781	18,252,845
	502,748,562	478,654,593
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	763,540,958	768,847,971
Cigars	21,925,834	22,368,756
Tobacco	39,841,089	41,307,814
Tobacco products inventory rebate	1,213	...
Jewellery	70,171,911	65,663,938
Automobiles	9,694,953	6,080,030
Smokers' accessories	21,221,962	18,281,222
Automotive air conditioners	143,956,585	134,534,035
Wines	139,862,445	120,039,312
Miscellaneous	4,640,805	4,088,756
	1,214,857,755	*1,181,211,834*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Less: drawbacks	1,892,759	450,667
other refunds	44,536,384	46,734,742
	46,429,143	*47,185,409*
	1,168,428,612	1,134,026,425
Air transportation tax		
Penalty	2,712,617	291,971,535
Interest	70,196	1,570,960
	76,061	1,250,114
	2,858,874	*294,792,609*
Less: transfer to Department of Transport as a credit to expenditures	2,858,874	294,792,609
	...	...
Total tax revenues	139,201,808,180	128,083,380,273
Non-tax revenues—		
Sales of goods and services—		
Rights and privileges—		
Brokers licence fees	981,758	379,014
Customs bonded warehouse fees	766,313	844,691
Other	109,007	...
	1,857,078	*1,223,705*
Public building and property rental—		
Lease and use of public property	*643,604*	*1,255,461*
Service of a regulatory nature—		
Ruling fees	1,165,705	1,143,951
Other	44,302	17,387
	1,210,007	*1,161,338*
Service of a non regulatory nature—		
Administration of provincial programs	20,651,904	13,813,134
Special services fees	1,227,175	1,057,895
Other	1,241,048	1,730,121
	23,120,127	*16,601,150*
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	1,178,138	64,511
Other	214,191	365,416
	1,392,329	*429,927*
Other fees and charges	*5,190,613*	*2,252,218*
	33,413,758	22,923,799
Proceeds from the disposal of surplus Crown assets	377,846	364,638
Interest and penalties—		
Penalties	79,379,905	72,647,928
Other	5,748,026	4,219,313
Interest	55,662,835	49,997,366
Other	5,637,554	3,401,806
Interest paid on tax refunds	(31,395,214)	(40,700,381)
Other	(45,287,347)	(28,988,940)
	69,745,759	60,577,092
Other non-tax revenues—		
Revenues from fines—		
Fines and forfeitures	4,683,356	7,425,776
Port seizures	8,409,877	11,339,130
Investigation services seizures	604,259	1,774,655
Duty free shops	5,168,177	5,011,014
Customs seizures	(40,152)	(39,379)
	18,825,517	*25,511,196*
Miscellaneous—		
Recovery of employee benefits	22,406,000	22,777,999
Other	3,040,810	...
	25,446,810	*22,777,999*
	44,272,327	48,289,195
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,894,217	1,852,021
Adjustments to prior year's payables	2,270,897	3,881,198
	7,165,114	5,733,219
Total non-tax revenues	154,974,804	137,887,943
Total Ministry	139,356,782,984	128,221,268,216

---

(1) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

Page

Program objective and business line description 4.2
Ministry summary 4.8
Programs by business line 4.16
Transfer payments 4.19
Details of respendable amounts 4.25
Revenues 4.26

Department

Objective

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Description

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate telecommunications in Canada with a view to implementing the policy set out in the *Telecommunications Act*.

Business Line Description

Canada's voices

Canada's voices' business line ensures diverse Canadian content and that an appropriate mix of foreign programs is made available to consumers. The CRTC creates and develops policies and regulations to ensure the availability of these programs; to encourage the creation and promotion of Canadian content; to ensure appropriate distribution for Canadian and foreign services; to support the distinctive role of public broadcasting; to support, where appropriate self-regulation to respond to social issues, and to develop a comprehensive international strategy.

This business line includes activities related to the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and by monitoring the Canadian broadcasting system and ensuring compliance with statutes, conditions of licence and regulations. This business line includes, for the most part, the broadcasting sector, and at this point, some activities in the telecommunications sector concerning the analysis of issues related to access and to delivery of content. The lead for this business line is the Executive Director of Broadcasting.

Choices for Canadians

Choices for Canadians' business line ensures a broad range of communications services, and that affordable communications services will be provided to Canadians, through competitive industries. This will be achieved mainly through the establishment of a regulatory and supervisory framework, that will foster competition for the delivery of these services; rely more on market forces to provide fair and sustainable competition; monitor competition and regulate when market forces are not achieving public interest objectives; support convergence where appropriate and effective; foster new and diverse forms of content, packaging and delivery; and balance investment with diversity of choice through Canadian ownership and control policies.

The activities include the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and advising the commission on all matters related to telecommunications carrier regulations, and to broadcasting distribution. This business line includes the telecommunications sector, and in the broadcasting sector, some activities related to broadcasting distribution. The lead for this business line is the Executive Director of Telecommunications.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Description

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Battlefields Commission

Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Description

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  – maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  – landscaping, which is responsible for landscaping, horticultural and aboricultural activities;
  – surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  – visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  – educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  – communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Business Line Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by government departments, through the agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Description

Canadiana collections and access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Parks Canada Agency

Objective

To provide, for the use and enjoyment of Canadians, a system of national parks, national historic sites and related protected areas and to manage these places in a manner that leaves them unimpaired for future generations.

Business Line Description

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objective

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisans, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;

- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Description

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation, and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

In support of this role, the business line will also enhance and coordinate the knowledge base of the PSC. The activities of the business will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.

Status of Women—Office of the Co-ordinator

Objective

To promote equality of women in all spheres of Canadian life.

Business Line Description

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	124,732,000	...	...	124,732,000	1	Operating expenditures				
...	...	23,157,750	...	23,157,750	1a	Operating expenditures				
...	...	10,198,750	...	10,198,750	1b	Transfer of $8,256,768 from Canadian Heritage Vote 5				
...	...	...	8,256,768	8,256,768		Transfer from: Vote 5				
...	...	...	1,644,858	1,644,858		TB Vote 10 (1)				
...	...	...	2,976,876	2,976,876		TB Vote 15 (1)				
...	124,732,000	33,356,500	12,878,502	170,967,002		Total—Vote 1	165,347,103	5,619,899	...	133,316,261
...	546,469,478	...	...	546,469,478	5	Grants and contributions				
...	...	116,459,253	...	116,459,253	5a	Transfer of $47,300,000 from Canadian Heritage Vote 10				
...	...	1	...	1	5b	Grants				
...	...	...	47,300,000	47,300,000		Transfer from Vote 10				
...	...	...	(8,256,768)	(8,256,768)		Transfer to Vote 1				
...	546,469,478	116,459,254	39,043,232	701,971,964		Total—Vote 5	701,828,866	143,098	...	566,534,679
...	47,300,000	...	...	47,300,000	10	Payments to the Canada Post Corporation				
...	...	...	(47,300,000)	(47,300,000)		Transfer to Vote 5				
...	47,300,000	...	(47,300,000)	...		Total—Vote 10	...	...	...	47,300,000
...	930,000	...	44,011	974,011	(S)	Salaries of the Lieutenant Governors (*Salaries Act*)	974,011	...	...	963,488
...	458,000	...	63,777	521,777	(S)	Payments under *Lieutenant Governors Superannuation Act*	521,777	...	...	532,185
...	182,000	...	(34,317)	147,683	(S)	Supplementary retirement benefits—Former Lieutenant Governors	147,683	...	...	138,261
...	48,900	...	1,816	50,716	(S)	Minister of Canadian Heritage—Salary and motor car allowance	50,716	...	...	53,595
...	12,376,000	...	1,896,000	14,272,000	(S)	Contributions to employee benefit plans	14,272,000	...	...	13,195,000
24,010	...	...	20,985	44,995	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,854	11,156	20,985	90,445
...	...	8,500,000	...	8,500,000	(S)	Adjustment to the Accounts of Canada pursuant to section 64(2) of the *Financial Administration Act*	2,825,570	5,674,430	...	...
...	...	...	7,539	7,539	(S)	Refunds of amounts credited to revenues in previous years	7,539	...	...	3,555
24,010	732,496,378	158,315,754	6,621,545	897,457,687		Total budgetary	885,988,119	11,448,583	20,985	762,127,469

...	10,000	...	...	10,000	L15	Loans to institutions and public authorities under the *Cultural Property Export and Import Act*, section 35 (Gross)	...	10,000	...	...
						Total Department—				
24,010	**732,496,378**	**158,315,754**	**6,621,545**	**897,457,687**		**Budgetary**	**885,988,119**	**11,448,583**	**20,985**	**762,127,469**
...	**10,000**	...	...	**10,000**		**Non-budgetary**	...	**10,000**	...	...
						Canada Council				
...	116,456,000	...	...	116,456,000	20	Payments to the Canada Council				
...	...	...	128,000	128,000		Transfer from TB Vote 15 (1)				
...	116,456,000	...	128,000	116,584,000		Total—Vote 20	116,583,500	500	...	116,168,375
...	**116,456,000**	...	**128,000**	**116,584,000**		**Total Program—Budgetary**	**116,583,500**	**500**	...	**116,168,375**
						Canadian Broadcasting Corporation				
...	756,409,000	...	...	756,409,000	25	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	1	...	1	25b	Transfer of $8,305,999 from Canadian Heritage Vote 35				
...	...	...	8,305,999	8,305,999		Transfer from Vote 35				
...	756,409,000	1	8,305,999	764,715,000		Total—Vote 25	764,714,999	1	...	759,481,000
...	4,000,000	...	...	4,000,000	30	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	143,472,000	...	...	143,472,000	35	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	...	(8,305,999)	(8,305,999)		Transfer to Vote 25				
...	143,472,000	...	(8,305,999)	135,166,001		Total—Vote 35	110,472,001	24,694,000	...	132,954,000
...	**903,881,000**	**1**	...	**903,881,001**		**Total Program—Budgetary**	**879,187,000**	**24,694,001**	...	**896,435,000**
						Canadian Film Development Corporation				
...	78,732,000	...	...	78,732,000	40	Payments to the Canadian Film Development Corporation				
...	...	...	168,000	168,000		Transfer from TB Vote 15 (1)				
...	78,732,000	...	168,000	78,900,000		Total—Vote 40	78,993,375	(93,375)	...	78,460,152
...	**78,732,000**	...	**168,000**	**78,900,000**		**Total Program—Budgetary**	**78,993,375**	**(93,375)**	...	**78,460,152**
						Canadian Museum of Civilization				
...	46,281,000	...	...	46,281,000	45	Payments to the Canadian Museum of Civilization for operating and capital expenditures				

Ministry Summary—*Continued*

Source of authorities					Vote		Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	552,508	...	552,508	45b	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	76,931	76,931		Transfer from: TB Vote 5 (1)				
...	...	...	434,000	434,000		TB Vote 15 (1)				
...	46,281,000	552,508	510,931	47,344,439		Total—Vote 45	47,344,439	...	...	45,877,549
...	**46,281,000**	**552,508**	**510,931**	**47,344,439**		**Total Program—Budgetary**	**47,344,439**	**...**	**...**	**45,877,549**
						Canadian Museum of Nature				
...	20,537,000	...	...	20,537,000	50	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	494,000	...	494,000	50a	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	153,000	...	153,000	50b	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	...	26,911	26,911		Transfer from: TB Vote 5 (1)				
...	...	...	446,955	446,955		TB Vote 15 (1)				
...	20,537,000	647,000	473,866	21,657,866		Total—Vote 50	21,657,866	...	...	20,848,127
...	**20,537,000**	**647,000**	**473,866**	**21,657,866**		**Total Program—Budgetary**	**21,657,866**	**...**	**...**	**20,848,127**
						Canadian Radio-television and Telecommunications Commission				
...	1,500,000	...	...	1,500,000	55	Program expenditures				
...	...	...	647,380	647,380		Transfer from: TB Vote 5 (1)				
...	...	...	170,000	170,000		TB Vote 10 (1)				
...	...	...	965,285	965,285		TB Vote 15 (1)				
...	1,500,000	...	1,782,665	3,282,665		Total—Vote 55	3,124,969	157,696	...	2,731,583
...	4,442,000	...	681,000	5,123,000	(S)	Contributions to employee benefit plans	5,123,000	...	...	4,803,000
2,119	...	...	4,437	6,556	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,119	4,437	...
2,119	**5,942,000**	**...**	**2,468,102**	**8,412,221**		**Total Program—Budgetary**	**8,247,969**	**159,815**	**4,437**	**7,534,583**

F5

						National Archives of Canada				
...	39,938,000	...	...	39,938,000	60	Program expenditures				
...	...	1,432,864	...	1,432,864	60a	Program expenditures				
...	...	300,000	...	300,000	60b	Program expenditures				
...	...	...	245,000	245,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,693,484	1,693,484		TB Vote 15 (1)				
...	39,938,000	1,732,864	1,938,484	43,609,348		Total—Vote 60	43,338,580	270,768	...	42,473,361
...	5,222,000	...	800,000	6,022,000	(S)	Contributions to employee benefit plans	6,022,000	...	...	5,563,000
23,556	...	...	116,327	139,883	(S)	Spending of proceeds from the disposal of surplus Crown assets	91,213	23,670	25,000	118,811
23,556	**45,160,000**	**1,732,864**	**2,854,811**	**49,771,231**		**Total Program—Budgetary**	**49,451,793**	**294,438**	**25,000**	**48,155,172**
						National Arts Centre Corporation				
...	21,536,000	...	...	21,536,000	65	Payments to the National Arts Centre Corporation				
...	...	1,057,000	...	1,057,000	65a	Payments to the National Arts Centre Corporation				
...	...	2,000,000	...	2,000,000	65b	Payments to the National Arts Centre Corporation				
...	...	...	322,000	322,000		Transfer from TB Vote 15 (1)				
...	21,536,000	3,057,000	322,000	24,915,000		Total—Vote 65	24,915,000	...	...	21,001,348
...	**21,536,000**	**3,057,000**	**322,000**	**24,915,000**		**Total Program—Budgetary**	**24,915,000**	**...**	**...**	**21,001,348**
						National Battlefields Commission				
...	7,519,000	...	...	7,519,000	70	Program expenditures				
...	...	1,932,000	...	1,932,000	70a	Program expenditures				
...	...	...	28,221	28,221		Transfer from: TB Vote 5 (1)				
...	...	...	31,126	31,126		TB Vote 15 (1)				
...	7,519,000	1,932,000	59,347	9,510,347		Total—Vote 70	8,932,210	578,137	...	6,138,905
...	700,000	...	293,292	993,292	(S)	Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*	993,292	...	...	787,816
...	228,000	...	35,000	263,000	(S)	Contributions to employee benefit plans	263,000	...	...	229,000
...	**8,447,000**	**1,932,000**	**387,639**	**10,766,639**		**Total Program—Budgetary**	**10,188,502**	**578,137**	**...**	**7,155,721**
						National Capital Commission				
...	39,173,000	...	...	39,173,000	75	Payment to the National Capital Commission for operating expenditures				
...	...	500,000	...	500,000	75a	Payment to the National Capital Commission for operating expenditures				
...	...	...	369,000	369,000		Transfer from TB Vote 15 (1)				
...	39,173,000	500,000	369,000	40,042,000		Total—Vote 75	40,042,000	...	...	44,034,126
...	8,749,000	...	...	8,749,000	80	Payment to the National Capital Commission for capital expenditures				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	45,350,000	...	45,350,000	80a	Payment to the National Capital Commission for capital expenditures				
...	8,749,000	45,350,000	...	54,099,000		Total—Vote 80	54,099,000	...	...	33,009,000
...	13,260,000	...	...	13,260,000	85	Payment to the National Capital Commission for grants and contributions				
...	...	...	(22)	(22)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	13,260,000	...	(22)	13,259,978		Total—Vote 85	13,260,000	(22)	...	14,580,000
...	**61,182,000**	**45,850,000**	**368,978**	**107,400,978**		**Total Program—Budgetary**	**107,401,000**	**(22)**	**...**	**91,623,126**
						National Film Board				
...	59,170,000	...	...	59,170,000	90	National Film Board Revolving Fund—Operating loss				
...	...	2,430,490	...	2,430,490	90a	National Film Board Revolving Fund—Operating loss				
...	...	...	386,000	386,000		Transfer from TB Vote 15 (1)				
...	59,170,000	2,430,490	386,000	61,986,490		Total—Vote 90	59,393,518	2,592,972	...	56,692,588
13,840,800	375,000	...	(375,000)	13,840,800	(S)	National Film Board Revolving Fund				
...	...	...	985,154	985,154		Decrease in the net book value of fixed assets				
13,840,800	375,000	...	610,154	14,825,954		Total	624,109	...	14,201,845	35,982
13,840,800	**59,545,000**	**2,430,490**	**996,154**	**76,812,444**		**Total Program—Budgetary**	**60,017,627**	**2,592,972**	**14,201,845**	**56,728,570**
						National Gallery of Canada				
...	29,535,000	...	...	29,535,000	95	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	3,418,000	...	3,418,000	95b	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	61,681	61,681		Transfer from: TB Vote 5 (1)				
...	...	...	258,000	258,000		TB Vote 15 (1)				
...	29,535,000	3,418,000	319,681	33,272,681		Total—Vote 95	33,272,681	...	...	31,113,362

...	3,000,000	...	...	3,000,000	100	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	...	...	3,000,000
...	**32,535,000**	**3,418,000**	**319,681**	**36,272,681**		**Total Program—Budgetary**	**36,272,681**	...	...	**34,113,362**
						National Library				
...	27,008,000	...	...	27,008,000	105	Program expenditures				
...	...	...	91,735	91,735		Transfer from: TB Vote 5 (1)				
...	...	...	2,534,383	2,534,383		TB Vote 15 (1)				
...	27,008,000	...	2,626,118	29,634,118		Total—Vote 105	29,549,429	84,689	...	30,282,860
...	3,407,000	...	522,000	3,929,000	(S)	Contributions to employee benefit plans	3,929,000	...	...	3,681,000
447	...	...	10,914	11,361	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,572	...	3,789	14,467
447	**30,415,000**	...	**3,159,032**	**33,574,479**		**Total Program—Budgetary**	**33,486,001**	**84,689**	**3,789**	**33,978,327**
						National Museum of Science and Technology				
...	19,677,000	...	...	19,677,000	110	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	400,000	...	400,000	110a	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	...	56,575	56,575		Transfer from: TB Vote 5 (1)				
...	...	...	187,000	187,000		TB Vote 15 (1)				
...	19,677,000	400,000	243,575	20,320,575		Total—Vote 110	20,301,000	19,575	...	19,627,486
...	**19,677,000**	**400,000**	**243,575**	**20,320,575**		**Total Program—Budgetary**	**20,301,000**	**19,575**	...	**19,627,486**
						Parks Canada Agency (2)				
...	245,857,000	...	...	245,857,000	115	Program expenditures				
...	...	15,677,250	...	15,677,250	115a	Program expenditures				
...	...	6,617,600	...	6,617,600	115b	Transfer of $2,000,000 from Canadian Heritage Vote 120				
...	...	...	2,000,000	2,000,000		Transfer from: Vote 120				
...	...	...	6,555,755	6,555,755		TB Vote 5 (1)				
...	...	...	1,110,000	1,110,000		TB Vote 10 (1)				
...	...	...	14,183,663	14,183,663		TB Vote 15 (1)				
...	245,857,000	22,294,850	23,849,418	292,001,268		Total—Vote 115	274,064,140	573,698	17,363,430	321,657,270
...	14,000,000	...	...	14,000,000	120	Payments to the New Parks and Historic Sites Account				
...	...	...	(2,000,000)	(2,000,000)		Transfer to Vote 115				
...	14,000,000	...	(2,000,000)	12,000,000		Total—Vote 120	12,000,000	...	...	...
...	58,074,000	...	9,646,164	67,720,164	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	67,718,755	...	1,409	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
1,830,621	(473,000)	...	473,000	1,830,621	(S)	Parks Canada Agency Enterprise Units Revolving Fund	(36,148)	...	1,866,769	186,679
6,783,373	416,000	...	(416,000)	6,783,373	(S)	Parks Canada Agency Townsites Revolving Fund	411,645	...	6,371,728	2,493,785
...	29,375,000	...	4,501,000	33,876,000	(S)	Contributions to employee benefit plans	33,876,000	...	...	29,359,000
250,990	...	...	134,075	385,065	(S)	Spending of proceeds from the disposal of surplus Crown assets	385,065	...	...	...
8,864,984	**347,249,000**	**22,294,850**	**36,187,657**	**414,596,491**		**Total Program—Budgetary**	**388,419,457**	**573,698**	**25,603,336**	**353,696,734**
						Public Service Commission				
...	93,735,000	...	...	93,735,000	125	Program expenditures				
...	...	4,497,500	...	4,497,500	125a	Program expenditures				
...	...	597,962	...	597,962	125b	Program expenditures				
...	...	...	5,904,962	5,904,962		Transfer from: TB Vote 10 (1)				
...	...	...	3,014,246	3,014,246		TB Vote 15 (1)				
...	93,735,000	5,095,462	8,919,208	107,749,670		Total—Vote 125	104,960,461	2,789,209	...	97,455,471
...	13,219,000	...	2,025,000	15,244,000	(S)	Contributions to employee benefit plans	15,244,000	...	...	13,993,000
7,036,936	...	...	...	7,036,936	(S)	Staff Development and Training Revolving Fund	(640,025)	...	7,676,961	(204,456)
...	...	...	52,360	52,360	(S)	Spending of proceeds from the disposal of surplus Crown assets	52,360	...	...	14,160
7,036,936	**106,954,000**	**5,095,462**	**10,996,568**	**130,082,966**		**Total Program—Budgetary**	**119,616,796**	**2,789,209**	**7,676,961**	**111,258,175**
						Status of Women—Office of the Co-ordinator				
...	7,769,000	...	...	7,769,000	130	Operating expenditures				
...	...	732,950	...	732,950	130a	Operating expenditures				
...	...	3,044,000	...	3,044,000	130b	Operating expenditures				
...	...	...	241,905	241,905		Transfer from TB Vote 15 (1)				
...	7,769,000	3,776,950	241,905	11,787,855		Total—Vote 130	11,414,142	373,713	...	8,249,087
...	8,250,000	...	...	8,250,000	135	Grants	8,250,000	...	...	8,250,000
...	1,032,000	...	158,000	1,190,000	(S)	Contributions to employee benefit plans	1,190,000	...	...	1,125,000

283	...	...	427	710	(S)	Spending of proceeds from the disposal of surplus Crown assets	710	...	...	...
283	**17,051,000**	**3,776,950**	**400,332**	**21,228,565**		**Total Program—Budgetary**	**20,854,852**	**373,713**	**...**	**17,624,087**
						Total Ministry—				
29,793,135	**2,654,076,378**	**249,502,879**	**66,606,871**	**2,999,979,263**		**Budgetary**	**2,908,926,977**	**43,515,933**	**47,536,353**	**2,722,413,363**
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary**	**...**	**10,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

[2] Formerly Parks Canada Program

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Cultural development and heritage—												
Budgetary	47,625,810	39,410,558	...	...	260,538,464	260,537,542	3,998,000	3,392,442	...	...	304,166,274	296,555,658
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canadian identity	54,492,122	51,966,786	...	...	442,102,960	441,960,784	...	...	...	...	496,595,082	493,927,570
Corporate management	96,696,331	95,504,891	...	...	...	...	...	...	...	...	96,696,331	95,504,891
Sub-total—												
Budgetary	198,814,263	186,882,235	...	...	702,641,424	702,498,326	3,998,000	3,392,442	...	...	897,457,687	885,988,119
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(3,998,000)	(3,392,442)	...	...	...	...	(3,998,000)	(3,392,442)	...	...	...	...
Total Department—												
Budgetary	**194,816,263**	**183,489,793**	...	...	**702,641,424**	**702,498,326**	...	...	...	...	**897,457,687**	**885,988,119**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...
Canada Council—												
Budgetary	**116,584,000**	**116,583,500**	...	...	...	...	...	...	...	...	**116,584,000**	**116,583,500**
Canadian Broadcasting Corporation—												
Budgetary	**764,715,000**	**764,714,999**	**139,166,001**	**114,472,001**	...	...	...	...	...	...	**903,881,001**	**879,187,000**
Canadian Film Development Corporation—												
Budgetary	**78,900,000**	**78,993,375**	...	...	...	...	...	...	...	...	**78,900,000**	**78,993,375**
Canadian Museum of Civilization—												
Budgetary	**47,344,439**	**47,344,439**	...	...	...	...	...	...	...	...	**47,344,439**	**47,344,439**
Canadian Museum of Nature—												
Budgetary	**21,657,866**	**21,657,866**	...	...	...	...	...	...	...	...	**21,657,866**	**21,657,866**
Canadian Radio-television and Telecommunications Commission												
Canada's voices	20,126,900	20,037,450	...	...	...	...	16,299,000	16,299,000	...	...	3,827,900	3,738,450
Choices for Canadians	17,606,321	17,531,519	...	...	...	...	13,022,000	13,022,000	...	...	4,584,321	4,509,519
Sub-total	37,733,221	37,568,969	...	...	...	...	29,321,000	29,321,000	...	...	8,412,221	8,247,969
Revenues netted against expenditures	(29,321,000)	(29,321,000)	...	...	...	...	(29,321,000)	(29,321,000)	...	...	...	...
Total Program—Budgetary	**8,412,221**	**8,247,969**	...	...	...	...	...	...	...	...	**8,412,221**	**8,247,969**

National Archives of Canada											
Acquisition and holdings management	14,699,980	14,523,559	...	...	...	...	...	...	...	...	14,699,980	14,523,559
Management of government information	7,441,664	7,009,097	...	...	...	...	...	...	...	...	7,441,664	7,009,097
Services, awareness and assistance	9,253,980	9,147,953	...	...	1,765,000	1,764,779	...	...	...	...	11,018,980	10,912,732
Corporate services	16,610,607	17,006,405	...	...	...	...	...	...	...	...	16,610,607	17,006,405
Total Program—Budgetary	**48,006,231**	**47,687,014**	...	...	**1,765,000**	**1,764,779**	...	...	...	...	**49,771,231**	**49,451,793**
National Arts Centre Corporation—Budgetary	**24,915,000**	**24,915,000**	...	...	...	...	...	...	...	...	**24,915,000**	**24,915,000**
National Battlefields Commission											
Conservation and development	10,661,639	10,083,502	105,000	105,000	...	...	...	...	...	...	10,766,639	10,188,502
Total Program—Budgetary	**10,661,639**	**10,083,502**	**105,000**	**105,000**	...	...	...	...	...	...	**10,766,639**	**10,188,502**
National Capital Commission—Budgetary	**107,400,978**	**107,401,000**	...	...	...	...	...	...	...	...	**107,400,978**	**107,401,000**
National Film Board											
National Film Board operations	85,382,607	66,469,532	...	...	329,837	329,837	8,900,000	6,781,742	...	...	76,812,444	60,017,627
Revenues netted against expenditures	(8,900,000)	(6,781,742)	...	...	...	...	(8,900,000)	(6,781,742)	...	...	...	...
Total Program—Budgetary	**76,482,607**	**59,687,790**	...	...	**329,837**	**329,837**	...	...	...	...	**76,812,444**	**60,017,627**
National Gallery of Canada—Budgetary	**36,272,681**	**36,272,681**	...	...	...	...	...	...	...	...	**36,272,681**	**36,272,681**
National Library											
Canadiana collections and access services	15,320,440	15,668,620	...	...	25,059	25,059	...	...	...	...	15,345,499	15,693,679
Library networking	10,352,841	11,178,201	...	...	11,000	11,000	...	...	...	...	10,363,841	11,189,201
Corporate and branch administration	7,865,139	6,603,121	...	...	...	...	...	...	...	...	7,865,139	6,603,121
Total Program—Budgetary	**33,538,420**	**33,449,942**	...	...	**36,059**	**36,059**	...	...	...	...	**33,574,479**	**33,486,001**
National Museum of Science and Technology—Budgetary	**20,320,575**	**20,301,000**	...	...	...	...	...	...	...	...	**20,320,575**	**20,301,000**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Parks Canada Agency [1]												
Stewardship of national heritage places	137,731,830	131,668,700	23,422,500	23,237,500	3,928,300	3,928,300	...	...	...	...	165,082,630	158,834,500
Use and enjoyment by Canadians	138,989,389	124,649,381	16,946,700	15,955,783	376,800	376,800	15,129,000	14,008,402	...	...	141,183,889	126,973,562
Corporate services	104,129,647	98,889,370	3,952,700	3,474,400	247,625	247,625	...	...	...	...	108,329,972	102,611,395
Sub-total	380,850,866	355,207,451	44,321,900	42,667,683	4,552,725	4,552,725	15,129,000	14,008,402	...	...	414,596,491	388,419,457
Revenues netted against expenditures	(15,129,000)	(14,008,402)	...	...	...	...	(15,129,000)	(14,008,402)	...	...	...	...
Total Program—Budgetary	**365,721,866**	**341,199,049**	**44,321,900**	**42,667,683**	**4,552,725**	**4,552,725**	...	...	...	...	**414,596,491**	**388,419,457**
Public Service Commission												
Resourcing	60,421,818	58,324,759	...	...	...	...	...	...	...	...	60,421,818	58,324,759
Learning	34,606,063	29,821,767	...	...	...	...	8,546,000	10,455,291	...	...	26,060,063	19,366,476
Recourse	5,519,053	5,732,492	...	...	...	...	...	...	...	...	5,519,053	5,732,492
Policy, research and outreach	12,490,487	10,715,924	...	...	...	...	...	...	...	...	12,490,487	10,715,924
Corporate services	25,591,545	25,477,145	...	...	...	...	...	...	...	...	25,591,545	25,477,145
Sub-total	138,628,966	130,072,087	...	...	...	...	8,546,000	10,455,291	...	...	130,082,966	119,616,796
Revenues netted against expenditures	(8,546,000)	(10,455,291)	...	...	...	...	(8,546,000)	(10,455,291)	...	...	...	...
Total Program—Budgetary	**130,082,966**	**119,616,796**	...	...	...	...	...	...	...	...	**130,082,966**	**119,616,796**
Status of Women—Office of the Co-ordinator												
Promoting gender equality	12,978,565	12,604,852	...	...	8,250,000	8,250,000	...	...	...	...	21,228,565	20,854,852
Total Program—Budgetary	**12,978,565**	**12,604,852**	...	...	**8,250,000**	**8,250,000**	...	...	...	...	**21,228,565**	**20,854,852**
Total Ministry—												
Budgetary	**2,098,811,317**	**2,034,250,567**	**183,592,901**	**157,244,684**	**717,575,045**	**717,431,726**	...	...	...	...	**2,999,979,263**	**2,908,926,977**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...

[1] Formerly Parks Canada Program

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Cultural development and heritage				
					Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,163,680	...	...	1,163,680	Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*	1,163,600	80	...	1,163,680
...	5,662,250	2,737,750	(2,498,234)	5,901,766	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	5,901,214	552	...	5,271,146
...	...	(900,000)	44,300,000	43,400,000	Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	43,400,000	...	...	...
...	6,825,930	1,837,750	41,801,766	50,465,446		50,464,814	632	...	6,434,826
					Canadian identity				
...	29,083,842	18,000,000	(5,913,111)	41,170,731	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	41,133,664	37,067	...	26,977,970
...	8,819,800	...	(13,426)	8,806,374	Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day	8,800,981	5,393	...	7,083,400
...	16,233,224	50,000	(5,680,802)	10,602,422	Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	10,592,354	10,068	...	12,580,858
					Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	22,800	...	6,000	28,800	Newfoundland	28,800	...	...	22,800
...	13,680	...	6,000	19,680	Prince Edward Island	19,680	...	...	13,680
...	15,200	...	6,000	21,200	Nova Scotia	21,200	...	...	15,200
...	15,200	...	6,000	21,200	New Brunswick	21,200	...	...	15,200
...	22,800	...	6,000	28,800	Quebec	28,800	...	...	22,800
...	22,800	...	6,000	28,800	Ontario	28,800	...	...	22,800
...	19,000	...	6,000	25,000	Manitoba	25,000	...	...	19,000
...	19,000	...	6,000	25,000	Saskatchewan	25,000	...	...	19,000
...	19,000	...	6,000	25,000	Alberta	25,000	...	...	19,000
...	22,800	1	5,999	28,800	British Columbia	28,800	...	...	22,800

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	5,701,560	...	(1,877,622)	3,823,938	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	3,823,938	...	...	6,148,773
...	458,000	...	63,777	521,777	(S) Payments under *Lieutenant Governors Superannuation Act*	521,777	...	...	532,185
...	182,000	...	(34,317)	147,683	(S) Supplementary retirement benefits—Former Lieutenant Governors	147,683	...	...	138,261
...	60,670,706	18,050,001	(13,395,502)	65,325,205		65,272,677	52,528	...	53,653,727
...	**67,496,636**	**19,887,751**	**28,406,264**	**115,790,651**	**Total—Grants**	**115,737,491**	**53,160**	...	**60,088,553**
					Contributions				
					Cultural development and heritage				
					Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,703,100	3,477,500	628,837	5,809,437	Contributions to Canadian museums to support their public programming activities	5,809,437	...	...	2,124,750
...	314,250	...	...	314,250	Contribution to the Canadian Museums Association	314,250	...	...	314,250
...	200,000	...	(200,000)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...
					Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:				
...	9,769,278	...	1,597,022	11,366,300	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	11,366,012	288	...	8,692,596
...	1,125,000	...	...	1,125,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,125,000	...	...	1,125,000
					Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:				
...	...	...	451,019	451,019	Contributions to the Canadian magazine publishing industry	451,019	...	...	...
...	31,643,742	...	(948,592)	30,695,150	Contributions for the Book publishing industry development program	30,695,150	...	...	30,846,457
...	3,900,000	...	5,000,000	8,900,000	Contributions for the Sound recording development program	8,900,000	...	...	8,900,000
...	5,750,000	...	...	5,750,000	Contributions for the Multimedia Investment Fund	5,750,000	...	...	5,750,000

...	1,600,000	...	(1,600,000)	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	...	1,000,000
...	4,600,000	3,400,000	729,673	8,729,673	Contributions in support of broadcasting distribution	8,729,673	...	...	5,600,000
...	1,300,000	...	1,100,000	2,400,000	Contributions in support of cultural industries training initiatives	2,400,000	...	...	1,300,000
...	99,550,000	...	...	99,550,000	Contributions to the Canadian Television Fund	99,550,000	...	...	99,550,000
...	20,520,000	...	...	20,520,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	20,520,000	...	...	20,520,000
...	240,000	...	746,853	986,853	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	986,853	...	...	998,058
...	390,000	...	...	390,000	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	390,000	...	...	390,000
...	7,209,000	1,871,503	2,300,592	11,381,095	Contributions for the National arts training program	11,381,094	1	...	7,488,751
...	...	...	1,704,241	1,704,241	Contributions under special authority	1,704,240	1	...	1,249,464
...	...	...	...	...	Items not required for the current year	...	...	...	3,544,500
...	189,814,370	8,749,003	11,509,645	210,073,018		210,072,728	290	...	199,393,826
					Canadian identity				
...	169,841,716	49,000,000	(2,908,543)	215,933,173	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	215,933,173	...	...	177,646,494
...	9,714,320	8,422,500	7,217,555	25,354,375	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	25,354,375	...	...	15,536,216
...	15,927,410	8,900,000	1,874,895	26,702,305	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society	26,702,246	59	...	17,790,883
...	186,640	...	2,134,794	2,321,434	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	2,321,433	1	...	2,393,841
...	35,423,386	18,500,000	(2,154,500)	51,768,886	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	51,745,592	23,294	...	35,600,547
...	32,865,000	...	2,606,407	35,471,407	Contributions to national amateur sport organizations	35,468,113	3,294	...	34,889,356
...	9,300,000	...	(240,000)	9,060,000	Contributions to outstanding amateur athletes	9,010,000	50,000	...	8,038,879
...	16,540,000	3,000,000	(9,641,957)	9,898,043	Contributions to the sponsoring organizations of multi-sport regional, national and international games	9,885,043	13,000	...	14,819,263
...	...	...	268,132	268,132	Contributions under special authority	268,132	...	...	558,500
...	289,798,472	87,822,500	(843,217)	376,777,755		376,688,107	89,648	...	307,273,979
...	479,612,842	96,571,503	10,666,428	586,850,773	Total—Contributions	586,760,835	89,938	...	506,667,805

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department Summary by Business Line				
...	196,640,300	10,586,753	53,311,411	260,538,464	Cultural development and heritage	260,537,542	922	...	205,828,652
...	350,469,178	105,872,501	(14,238,719)	442,102,960	Canadian identity	441,960,784	142,176	...	360,927,706
...	**547,109,478**	**116,459,254**	**39,072,692**	**702,641,424**	**Total Department**	**702,498,326**	**143,098**	...	**566,756,358**
					National Archives of Canada				
					Grants				
					Services, awareness and assistance				
...	600,000	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	25,000	...	...	25,000	Alliance for Canada's Audio-Visual Heritage	25,000	...	...	25,000
...	**625,000**	...	...	**625,000**	**Total—Grants**	**625,000**	...	...	**625,000**
					Contributions				
					Services, awareness and assistance				
...	640,000	...	...	640,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	673,790	(33,790)	...	673,905
...	500,000	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	465,989	34,011	...	465,989
...	**1,140,000**	...	...	**1,140,000**	**Total—Contributions**	**1,139,779**	**221**	...	**1,139,894**
...	**1,765,000**	...	...	**1,765,000**	**Total Program**	**1,764,779**	**221**	...	**1,764,894**
					National Film Board				
					Grants				
					National Film Board operations				
...	**12,000**	...	...	**12,000**	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	**7,000**	**5,000**	...	**6,000**
					Contributions				
					National Film Board operations				
...	**307,000**	...	**10,837**	**317,837**	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	**322,837**	**(5,000)**	...	**322,792**
...	**319,000**	...	**10,837**	**329,837**	**Total Program**	**329,837**	...	...	**328,792**

					National Library			
					Grants			
					Canadians collections and access services			
...	40,000	...	(14,941)	25,059	International Serials Data System	25,059	...	...	23,218
					Library networking			
...	11,000	...	...	11,000	International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	**51,000**	...	**(14,941)**	**36,059**	**Total Program**	**36,059**	...	...	**34,218**
					Parks Canada Agency [1]			
					Grants			
					Stewardship of national heritage places			
...	22,707	...	(7)	22,700	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	22,700	...	...	22,700
...	...	3,000,000	...	3,000,000	Grant to the Kakivak Association for the purpose of establishing and administering a national parks economics opportunities fund in Nunavut	3,000,000	...	...	...
...	...	200,000	...	200,000	Grant to the Kakivak Association for the purpose of establishing the Nunavut National Parks Scholarship Trust Fund	200,000	...	...	...
...	**22,707**	**3,200,000**	**(7)**	**3,222,700**	**Total—Grants**	**3,222,700**	...	...	**22,700**
					Contributions			
					Stewardship of national heritage places			
...	...	...	705,600	705,600	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	705,600	...	...	9,316,555
...	...	...	...	...	Items not required for the current year	...	...	...	6,680,269
...	...	...	705,600	705,600		705,600	...	...	15,996,824
					Use and enjoyment by Canadians			
...	189,226	...	187,574	376,800	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	376,800	...	...	282,000
					Corporate services			
...	...	...	247,625	247,625	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	247,625	...	...	...
...	**189,226**	...	**1,140,799**	**1,330,025**	**Total—Contributions**	**1,330,025**	...	...	**16,278,824**
					Program Summary by Business Line			
...	22,707	3,200,000	705,593	3,928,300	Stewardship of national heritage places	3,928,300	...	...	16,019,524
...	189,226	...	187,574	376,800	Use and enjoyment by Canadians	376,800	...	...	282,000
...	...	...	247,625	247,625	Corporate services	247,625	...	...	...
...	**211,933**	**3,200,000**	**1,140,792**	**4,552,725**	**Total Program**	**4,552,725**	...	...	**16,301,524**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Status of Women—Office of the Co-ordinator				
					Grants				
					Promoting gender equality				
...	8,250,000	...	...	8,250,000	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	8,250,000	...	...	8,250,000
...	8,250,000	...	...	8,250,000	**Total Program**	8,250,000	...	...	8,250,000
...	557,706,411	119,659,254	40,209,380	717,575,045	**Total Ministry**	717,431,726	143,319	...	593,435,786

(S) Statutory transfer payment.

(1) Formerly Parks Canada Program

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Cultural development and heritage			
Museum and heritage services	2,550,000	1,843,212	1,905,421
Canadian audio-visual certification office	1,448,000	1,549,230	1,261,970
Total Department—Budgetary	**3,998,000**	**3,392,442**	**3,167,391**
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Canada's voices	16,299,000	16,299,000	15,475,914
Choices for Canadians	13,022,000	13,022,000	13,858,086
Total Program—Budgetary	**29,321,000**	**29,321,000**	**29,334,000**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Film production services	1,650,000	482,407	826,060
Print sales	2,500,000	1,853,190	2,691,622
Rentals, royalties and miscellaneous	4,750,000	3,432,997	2,136,756
Distribution services	...	1,013,148	1,201,654
Total Program—Budgetary	**8,900,000**	**6,781,742**	**6,856,092**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Parks Canada Agency [1]			
Budgetary (respendable revenues)			
Use and enjoyment by Canadians			
Rentals, lands, buildings and concessions	...	...	12,156,778
Entrance fees	...	...	29,304,389
Camping and trailer permits	...	...	12,509,331
Other revenues	...	...	8,649,129
	...	...	62,619,627
Parks Canada Enterprise Units Revolving Fund	5,062,000	5,271,122	4,577,581
Townsites Revolving Fund	10,067,000	8,737,280	7,993,713
Total Program—Budgetary	**15,129,000**	**14,008,402**	**75,190,921**
Public Service Commission			
Budgetary (respendable revenues)			
Learning			
Staff Development and Training Revolving Fund			
Recoveries and service fees	5,748,000	7,684,291	5,610,516
Subsidy	2,798,000	2,771,000	3,443,000
Total Program—Budgetary	**8,546,000**	**10,455,291**	**9,053,516**
Total Ministry—Budgetary	**65,894,000**	**63,958,877**	**123,601,920**

[1] Formerly Parks Canada Program

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	5,241,751	4,927,092
Total tax revenues	**5,241,751**	**4,927,092**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	494,648	721,905
Adjustments to prior year's payables	4,654	...
	499,302	721,905
Proceeds from the disposal of surplus Crown assets	20,985	1,954
Miscellaneous non-tax revenues—		
Proceeds from federal-provincial lotteries	53,689,447	52,758,995
Sundries	98,876	150,031
	53,788,323	52,909,026
Total non-tax revenues	**54,308,610**	**53,632,885**
Total Department	**59,550,361**	**58,559,977**
Canadian Radio-television and Telecommunications Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	58,118	10,144
Adjustments to prior year's payables	281,235	...
	339,353	10,144
Privileges, licences and permits—		
Broadcasting licence fees	80,461,761	75,038,100
Telecommunications fees	4,580,991	4,301,803
	85,042,752	79,339,903
Proceeds from the disposal of surplus Crown assets	4,437	2,119
Miscellaneous non-tax revenues	43,678	72,776
Total Program	**85,430,220**	**79,424,942**

	Current year	Previous year
	$	$
National Archives of Canada		
Tax revenues—		
Goods and services tax	8,847	7,238
Total tax revenues	**8,847**	**7,238**
Non-tax revenues—		
Refunds of previous years' expenditures	40,106	73,169
Service fees—		
Receipts from photoduplication services	177,071	168,352
Proceeds from the disposal of surplus Crown assets	116,327	137,735
Miscellaneous non-tax revenues	7,915	62,173
Total non-tax revenues	**341,419**	**441,429**
Total Program	**350,266**	**448,667**
National Battlefields Commission		
Tax revenues—		
Goods and services tax	...	28,947
Total tax revenues	**...**	**28,947**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	537	443
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*	993,292	787,898
Miscellaneous non-tax revenues	20,174	47,224
	1,013,466	835,122
Total non-tax revenues	**1,014,003**	**835,565**
Total Program	**1,014,003**	**864,512**
National Film Board		
Tax revenues—		
Goods and services tax	363,210	330,587
Total Program	**363,210**	**330,587**

Revenues—*Concluded*

	Current year	Previous year
	$	$
National Library		
Tax revenues—		
Goods and services tax	57,692	40,240
Total tax revenues	**57,692**	**40,240**
Non-tax revenues—		
Refunds of previous years' expenditures	19,629	30,676
Service fees—		
Computerized library services	447,975	560,761
Library delivery service	8,553	562
Duplication services	35,065	52,624
	491,593	613,947
Proceeds from the disposal of surplus Crown assets	10,914	13,061
Miscellaneous non-tax revenues	25,284	20,904
Total non-tax revenues	**547,420**	**678,588**
Total Program	**605,112**	**718,828**
Parks Canada Agency [1]		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	(13,863)	192,684
Adjustments to prior year's payables	(71,310)	...
	(85,173)	192,684
Proceeds from the disposal of surplus Crown assets	134,075	290,414
Miscellaneous non-tax revenues—		
Section 20(2) of the *Parks Canada Agency Act*	67,720,164	...
Sundries	132,431	100,255
	67,852,595	**100,255**
Total Program	**67,901,497**	**583,353**
Public Service Commission		
Tax revenues—		
Goods and services tax	13,776	15,979
Total tax revenues	**13,776**	**15,979**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	63,506	117,943
Adjustments to prior year's payables	115,111	626,037
	178,617	743,980
Service fees	532,992	725,822
Proceeds from the disposal of surplus Crown assets	52,360	14,160
Miscellaneous non-tax revenues	33,798	11,649
Total non-tax revenues	**797,767**	**1,495,611**
Total Program	**811,543**	**1,511,590**
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	3,013	23,839
Proceeds from the disposal of surplus Crown assets	427	283
Total Program	**3,440**	**24,122**
Ministry Summary		
Tax revenues—		
Goods and services tax	5,685,276	5,350,083
Total tax revenues	5,685,276	5,350,083
Non-tax revenues—		
Refunds of previous years' expenditures	995,384	1,796,840
Privileges, licences and permits	85,042,752	79,339,903
Service fees	1,201,656	1,508,121
Proceeds from the disposal of surplus Crown assets	339,525	459,726
Miscellaneous non-tax revenues	122,765,059	54,011,905
Total non-tax revenues	210,344,376	137,116,495
Total Ministry	**216,029,652**	**142,466,578**

[1] Formerly Parks Canada Program

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

CONTENTS

Page

Program objective and business line description 5.2
Ministry summary 5.4
Programs by business line 5.6
Transfer payments 5.7
Details of respendable amounts 5.8
Revenues 5.8

Department

Objective

The objectives of the program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Description

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a Memorandum of Understanding between the CIC and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combatting illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and usage of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objective

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Description

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board deals exclusively with claims to refugee status made by persons who have arrived in Canada.

Immigration appeals

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	304,572,000	...	...	304,572,000	1	Operating expenditures				
...	...	91,634,800	...	91,634,800	1a	Operating expenditures				
...	...	27,736,048	...	27,736,048	1b	Transfer of $3,627,000 from Citizenship and Immigration Vote 5, and $6,977,268 from Citizenship and Immigration Vote 10				
...	...	...	3,627,000	3,627,000		Transfer from: Vote 5				
...	...	...	6,977,268	6,977,268		Vote 10				
...	...	...	230,000	230,000		TB Vote 5 (1)				
...	...	...	672,000	672,000		TB Vote 10 (1)				
...	...	...	11,341,998	11,341,998		TB Vote 15 (1)				
...	304,572,000	119,370,848	22,848,266	446,791,114		Total—Vote 1	421,352,777	25,438,337	...	332,948,209
...	...	2,493,494	...	2,493,494	2b	To write off from the Accounts of Canada 3,897 debts due to Her Majesty in right of Canada amounting to $2,493,494	2,441,943	51,551	...	3,650,951
...	10,627,000	...	...	10,627,000	5	Capital expenditures				
...	...	...	(3,627,000)	(3,627,000)		Transfer to Vote 1				
...	10,627,000	...	(3,627,000)	7,000,000		Total—Vote 5	4,998,124	2,001,876	...	12,756,748
...	328,192,784	...	...	328,192,784	10	Grants and contributions				
...	...	100,617,900	...	100,617,900	10a	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	...	...	(6,977,268)	(6,977,268)		Transfer to Vote 1				
...	328,192,784	100,617,901	(6,977,268)	421,833,417		Total—Vote 10	366,532,901	55,300,516	...	295,519,017
...	48,900	...	1,816	50,716	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	50,716	...	...	49,563
...	34,016,000	...	5,212,000	39,228,000	(S)	Contributions to employee benefit plans	39,228,000	...	...	35,713,000
...	...	...	19,196,514	19,196,514	(S)	Refunds of amounts credited to revenues in previous years	19,196,514	...	...	23,542,245
...	...	...	70,422	70,422	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	70,422	...	...	103,229
...	...	...	1,900,830	1,900,830	(S)	Court awards	1,900,830	...	...	108,553
49,962	...	...	70,284	120,246	(S)	Spending of proceeds from the disposal of surplus Crown assets	74,729	...	45,517	97,790
49,962	677,456,684	222,482,243	38,695,864	938,684,753		Total budgetary	855,846,956	82,792,280	45,517	704,489,305

51,612,360	...	(2,700,000)	...	48,912,360	(S)	(L) Loans pursuant to section 119 of the *Immigration Act*, as last amended by TB814449. Limit $110,000,000 (Net)	(4,186,162)	...	53,098,522	(1,416,464)
						Total Department—				
49,962	**677,456,684**	**222,482,243**	**38,695,864**	**938,684,753**		**Budgetary**	**855,846,956**	**82,792,280**	**45,517**	**704,489,305**
51,612,360	**...**	**(2,700,000)**	**...**	**48,912,360**		**Non-budgetary**	**(4,186,162)**	**...**	**53,098,522**	**(1,416,464)**
						Immigration and Refugee Board of Canada				
...	71,646,000	...	...	71,646,000	15	Program expenditures				
...	...	1,668,300	...	1,668,300	15b	Program expenditures				
...	...	...	1,535,616	1,535,616		Transfer from: TB Vote 5 (1)				
...	...	...	448,850	448,850		TB Vote 10 (1)				
...	...	...	1,986,102	1,986,102		TB Vote 15 (1)				
...	71,646,000	1,668,300	3,970,568	77,284,868		Total—Vote 15	76,131,865	1,153,003	...	73,651,684
...	10,222,000	...	1,566,000	11,788,000	(S)	Contributions to employee benefit plans	11,788,000	...	...	11,012,000
15,652	...	...	8,143	23,795	(S)	Spending of proceeds from the disposal of surplus Crown assets	15,652	...	8,143	12,843
15,652	**81,868,000**	**1,668,300**	**5,544,711**	**89,096,663**		**Total Program—Budgetary**	**87,935,517**	**1,153,003**	**8,143**	**84,676,527**
						Total Ministry—				
65,614	**759,324,684**	**224,150,543**	**44,240,575**	**1,027,781,416**		**Budgetary**	**943,782,473**	**83,945,283**	**53,660**	**789,165,832**
51,612,360	**...**	**(2,700,000)**	**...**	**48,912,360**		**Non-budgetary**	**(4,186,162)**	**...**	**53,098,522**	**(1,416,464)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maximizing benefits of international migration	116,818,000	115,866,658	...	552,642	...	...	...	...	...	...	116,818,000	116,419,300
Maintaining Canada's humanitarian tradition	81,365,514	68,750,573	...	...	131,189,486	82,037,618	...	...	...	...	212,555,000	150,788,191
Promoting the integration of newcomers—												
Budgetary	30,879,069	29,503,171	...	36,594	290,643,931	284,495,283	...	...	...	...	321,523,000	314,035,048
Non-budgetary	...	...	...	...	...	...	...	...	48,912,360	(4,186,162)	48,912,360	(4,186,162)
Managing access to Canada	131,964,000	123,471,302	...	...	...	...	...	...	...	...	131,964,000	123,471,302
Providing corporate services	148,824,753	146,724,227	7,000,000	4,408,888	...	...	...	...	...	...	155,824,753	151,133,115
Total Department—												
Budgetary	**509,851,336**	**484,315,931**	**7,000,000**	**4,998,124**	**421,833,417**	**366,532,901**	...	...	...	...	**938,684,753**	**855,846,956**
Non-budgetary	...	...	...	...	...	...	...	...	**48,912,360**	**(4,186,162)**	**48,912,360**	**(4,186,162)**
Immigration and Refugee Board of Canada												
Refugee determination	49,476,240	49,296,902	...	...	...	...	...	...	...	...	49,476,240	49,296,902
Immigration appeals	4,762,000	5,452,770	...	...	...	...	...	...	...	...	4,762,000	5,452,770
Inquiries and detention reviews	6,201,000	4,666,896	...	...	...	...	...	...	...	...	6,201,000	4,666,896
Corporate management and services	28,657,423	28,518,949	...	...	...	...	...	...	...	...	28,657,423	28,518,949
Total Program—Budgetary	**89,096,663**	**87,935,517**	...	...	...	...	...	...	...	...	**89,096,663**	**87,935,517**
Total Ministry—												
Budgetary	**598,947,999**	**572,251,448**	**7,000,000**	**4,998,124**	**421,833,417**	**366,532,901**	...	...	...	...	**1,027,781,416**	**943,782,473**
Non-budgetary	...	...	...	...	...	...	...	...	**48,912,360**	**(4,186,162)**	**48,912,360**	**(4,186,162)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Promoting the integration of newcomers				
...	90,000,000	5,726,001	7,184,000	102,910,001	Grant for the Canada-Quebec Accord on Immigration	102,910,000	1	...	101,452,000
...	75,300,000	...	(23,902,872)	51,397,128	Grants to provinces to respond to growing need to assist immigrants in integrating into Canada	51,397,128	...	...	77,000
...	**165,300,000**	**5,726,001**	**(16,718,872)**	**154,307,129**	**Total—Grants**	**154,307,128**	**1**	**...**	**101,529,000**
					Contributions				
					Maintaining Canada's humanitarian tradition				
...	44,990,186	84,199,300	...	129,189,486	Resettlement assistance	80,929,093	48,260,393	...	42,301,525
...	2,000,000	...	...	2,000,000	International organization for migration	1,108,525	891,475	...	1,498,755
...	46,990,186	84,199,300	...	131,189,486		82,037,618	49,151,868	...	43,800,280
					Promoting the integration of newcomers				
...	14,300,000	4,476,400	15,202,872	33,979,272	Immigrant settlement and adaptation	32,170,013	1,809,259	...	28,458,882
...	99,402,598	5,084,200	(5,761,268)	98,725,530	Language instruction for newcomers to Canada	95,580,346	3,145,184	...	119,041,678
...	2,200,000	1,132,000	300,000	3,632,000	Host program	2,437,796	1,194,204	...	2,689,177
...	115,902,598	10,692,600	9,741,604	136,336,802		130,188,155	6,148,647	...	150,189,737
...	**162,892,784**	**94,891,900**	**9,741,604**	**267,526,288**	**Total—Contributions**	**212,225,773**	**55,300,515**	**...**	**193,990,017**
					Ministry Summary by Business Line				
...	46,990,186	84,199,300	...	131,189,486	Maintaining Canada's humanitarian tradition	82,037,618	49,151,868	...	43,800,280
...	281,202,598	16,418,601	(6,977,268)	290,643,931	Promoting the integration of newcomers	284,495,283	6,148,648	...	251,718,737
...	**328,192,784**	**100,617,901**	**(6,977,268)**	**421,833,417**	**Total Ministry**	**366,532,901**	**55,300,516**	**...**	**295,519,017**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers			
Loan repayments—Section 119	...	19,482,637	18,140,983
Total Ministry—			
Non-budgetary	...	19,482,637	18,140,983

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,066	2,880
Total tax revenues	3,066	2,880
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	803,804	558,301
Refunds of previous years' expenditures—		
Recovery of bad debts	271,249	218,021
Recoverable adjustment assistance loans	372,710	...
Immigration adjustment assistance overpayments	...	315,267
Sundries	...	88,931
Refunds of previous years' expenditures	496,305	855,520
Adjustments to prior year's payables	3,361,123	3,977,160
	4,501,387	5,454,899
Privileges, licences and permits—		
Rights of landing	144,776,495	117,741,564
Citizenship rights fees	13,713,351	14,302,719
	158,489,846	132,044,283
Service fees—		
Change of citizenship	18,488,270	16,238,158
Citizenship status document	2,530,510	2,701,178
Application fees—		
Permanent residence	123,404,063	105,532,475
Business application	7,757,837	6,950,711
Dependant less than 19 years	9,671,956	8,883,640
Employment authorization	21,507,048	18,605,305
Employment authorization—Group of artists	1,030,379	1,033,114
Immigration status document	50,289,219	46,611,866
Visitor visa—Multiple entry	20,944,367	19,171,954
Visitor visa—Family rate	3,277,780	2,861,360
Alternate manner of examination	458,643	555,798
Replacement or certification of a document	744,386	597,822
Rate of exchange differential	...	27,914
Student authorization	14,345,920	12,492,942
Minor violation of *Immigration Act*	4,256,824	4,722,902
Rehabilitation—A19(1)(c.1)	54,871	85,067
Minister's consent to return	223,348	217,556
Amendment of eligible business or fund	...	16,500
Assessment of eligible business or fund	...	42,000

Revenues—*Concluded*

	Current year	Previous year
	$	$
Call out/overtime	1,268	1,800
Order in council	37,244	26,081
Family business	255,500	260,942
General services	351,827	564,415
Repayment of deportation	117,792	111,301
Other services	20	19,306
Immigration administration fee—Transportation companies	4,588,600	4,185,052
	284,337,672	252,517,159
Proceeds from the disposal of surplus Crown assets	70,284	96,967
Miscellaneous non-tax revenues—		
Gains on foreign currency transactions	25,947	15,901
Immigration Act penalties—Transportation companies	300	(400)
Immigration Act fines	121,122	46,051
Forfeitures	1,502,983	1,361,083
Removal and detention costs	587,794	907,573
Sundries	493,419	530,464
	2,731,565	2,860,672
Total non-tax revenues	**450,934,558**	**393,532,281**
Total Department	**450,937,624**	**393,535,161**
Immigration and Refugee Board of Canada		
Tax revenues—		
Goods and services tax	2,351	2,482
Total tax revenues	**2,351**	**2,482**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	14,827	15,031
Adjustments to prior year's payables	313,616	357,772
	328,443	372,803
Proceeds from sales	31,937	36,913
Proceeds from the disposal of surplus Crown assets	8,143	15,652
Total non-tax revenues	**368,523**	**425,368**
Total Program	**370,874**	**427,850**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	5,417	5,362
Total tax revenues	5,417	5,362
Non-tax revenues—		
Return on investments	803,804	558,301
Refunds of previous years' expenditures	4,829,830	5,827,702
Privileges, licences and permits	158,489,846	132,044,283
Service fees	284,337,672	252,517,159
Proceeds from sales	31,937	36,913
Proceeds from the disposal of surplus Crown assets	78,427	112,619
Miscellaneous non-tax revenues	2,731,565	2,860,672
Total non-tax revenues	451,303,081	393,957,649
Total Ministry	**451,308,498**	**393,963,011**

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment Agency

CONTENTS

Page

Program objective and business line description 6.2
Ministry summary 6.3
Programs by business line 6.5
Transfer payments 6.6
Details of respendable amounts..................... 6.10
Revenues.. 6.12

Department

Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Description

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objective

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Description

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are co-ordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	417,752,000	...	...	417,752,000	1	Operating expenditures				
...	...	13,951,554	...	13,951,554	1a	Operating expenditures				
...	...	15,476,471	...	15,476,471	1b	Operating expenditures				
...	...	...	3,538,000	3,538,000		Transfer from: TB Vote 5 (1)				
...	...	...	1,442,207	1,442,207		TB Vote 10 (1)				
...	...	...	9,857,111	9,857,111		TB Vote 15 (1)				
...	417,752,000	29,428,025	14,837,318	462,017,343		Total—Vote 1	456,437,846	5,579,497	...	444,477,614
...	23,601,000	...	...	23,601,000	5	Capital expenditures				
...	...	5,266,124	...	5,266,124	5a	Capital expenditures				
...	...	13,716,701	...	13,716,701	5b	Capital expenditures				
...	23,601,000	18,982,825	...	42,583,825		Total—Vote 5	39,266,491	3,317,334	...	29,613,879
...	41,442,700	...	...	41,442,700	10	Grants and contributions				
...	...	10,590,069	...	10,590,069	10a	Grants and contributions				
...	...	116,503,042	...	116,503,042	10b	Grants				
...	41,442,700	127,093,111	...	168,535,811		Total—Vote 10	167,787,891	747,920	...	38,776,211
...	48,900	...	2,088	50,988	(S)	Minister of the Environment—Salary and motor car allowance	50,988	...	...	48,645
...	48,722,000	...	7,465,000	56,187,000	(S)	Contributions to employee benefit plans	56,187,000	...	...	51,323,000
...	...	...	813	813	(S)	Collection agency fees	813	...	...	...
117,549	...	...	194,747	312,296	(S)	Spending of proceeds from the disposal of surplus Crown assets	254,503	...	57,793	406,673
117,549	531,566,600	175,503,961	22,499,966	729,688,076		Total Department—Budgetary	719,985,532	9,644,751	57,793	564,646,022
						Canadian Environmental Assessment Agency				
...	9,364,000	...	...	9,364,000	15	Program expenditures				
...	...	384,550	...	384,550	15a	Program expenditures				
...	...	1,060,250	...	1,060,250	15b	Program expenditures				
...	...	...	225,311	225,311		Transfer from TB Vote 15 (1)				
...	9,364,000	1,444,800	225,311	11,034,111		Total—Vote 15	10,420,511	613,600	...	8,825,593
...	863,000	...	132,000	995,000	(S)	Contributions to employee benefit plans	995,000	...	...	931,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
255	...	...	70	325	(S)	Spending of proceeds from the disposal of surplus Crown assets	130	125	70	450
255	10,227,000	1,444,800	357,381	12,029,436		**Total Program—Budgetary**	11,415,641	613,725	70	9,757,043
117,804	541,793,600	176,948,761	22,857,347	741,717,512		**Total Ministry—Budgetary**	731,401,173	10,258,476	57,863	574,403,065

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Clean environment	133,995,136	135,704,624	8,571,390	9,665,538	82,686,173	82,089,367	5,946,718	5,619,718	...	...	219,305,981	221,839,811
Nature	134,044,198	123,325,363	2,755,317	3,247,150	16,999,229	16,960,393	6,153,844	5,403,844	...	...	147,644,900	138,129,062
Weather and environmental predictions	220,807,507	216,670,183	29,469,030	25,320,299	66,301,480	66,300,180	62,042,700	60,593,513	...	...	254,535,317	247,697,149
Management, administration and policy	104,598,599	109,581,793	1,788,088	1,033,504	2,548,929	2,437,951	733,738	733,738	...	...	108,201,878	112,319,510
Sub-total	593,445,440	585,281,963	42,583,825	39,266,491	168,535,811	167,787,891	74,877,000	72,350,813	...	...	729,688,076	719,985,532
Revenues netted against expenditures	(74,877,000)	(72,350,813)	...	...	...	...	(74,877,000)	(72,350,813)	...	...	...	...
Total Department—Budgetary	**518,568,440**	**512,931,150**	**42,583,825**	**39,266,491**	**168,535,811**	**167,787,891**	...	...	...	...	**729,688,076**	**719,985,532**
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	15,178,484	11,304,692	...	...	454,952	454,952	3,604,000	344,003	...	...	12,029,436	11,415,641
Revenues netted against expenditures	(3,604,000)	(344,003)	...	...	...	...	(3,604,000)	(344,003)	...	...	...	...
Total Program—Budgetary	**11,574,484**	**10,960,689**	...	...	**454,952**	**454,952**	...	...	...	...	**12,029,436**	**11,415,641**
Total Ministry—Budgetary	**530,142,924**	**523,891,839**	**42,583,825**	**39,266,491**	**168,990,763**	**168,242,843**	...	...	...	...	**741,717,512**	**731,401,173**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Clean environment				
...	2,000,000	...	(757,041)	1,242,959	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	1,242,959	...	...	1,226,406
...	...	50,000,000	...	50,000,000	Grant to the Green Municipal Investment Fund	50,000,000	...	...	...
...	...	12,500,000	...	12,500,000	Grant to the Green Municipal Enabling Fund	12,500,000	...	...	...
...	2,000,000	62,500,000	(757,041)	63,742,959		63,742,959	...	...	1,226,406
					Nature				
...	17,000	...	...	17,000	Fur Institute of Canada	17,000	...	...	17,000
...	...	...	...	...	Items not required for the current year	...	...	...	202,700
...	17,000	...	...	17,000		17,000	...	...	219,700
					Weather and environmental predictions				
...	850,000	850,000	(1,321,600)	378,400	Meteorological research	378,400	...	...	386,400
...	17,000	...	...	17,000	Canadian Meteorological and Oceanographic Society	17,000	...	...	17,000
...	...	60,000,000	...	60,000,000	Grant to the Canadian Meteorological and Oceanographic Society to establish the Canadian Fund for Climate and Atmospheric Science	60,000,000	...	...	...
...	867,000	60,850,000	(1,321,600)	60,395,400		60,395,400	...	...	403,400
					Management, administration and policy				
...	200,000	...	...	200,000	Grant to the International Institute for Sustainable Development to support the operation of the Institute and the undertaking of sustainable development initiatives	200,000	...	...	200,000
...	3,084,000	123,350,000	(2,078,641)	124,355,359	**Total—Grants**	124,355,359	...	...	2,049,506
					Contributions				
					Clean environment				
...	125,000	...	(34,067)	90,933	Contribution to the Organization for Economic Cooperation and Development—Chemicals controls program	90,933	...	...	109,569
...	1,097,000	...	...	1,097,000	Contribution to the University of Guelph for the Canadian Network of Toxicology Centres	1,097,000	...	...	1,297,000
...	150,000	...	...	150,000	Contribution to the Major Industrial Accidents Council of Canada (MIACC)	150,000	...	...	191,000
...	2,522,000	...	(951,971)	1,570,029	EcoAction 2000—Community Funding Initiative	1,286,143	283,886	...	2,739,000
...	4,200,000	...	201,400	4,401,400	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	4,391,717	9,683	...	4,470,675
...	12,000,000	(2,793,889)	(2,640,461)	6,565,650	Climate Change Action Fund (CCAF)	6,278,186	287,464	...	1,208,025

...	...	1,253,000	(245,203)	1,007,797	Contributions for the environmental cleanup of the Sydney Tar Ponds and Coke Ovens Site	1,007,797	...	...	130,000
...	...	1,953,000	...	1,953,000	Contribution program for the International Environment Youth Corps Initiative	1,953,000	...	...	2,612,918
...	...	...	104,158	104,158	Contributions—Building International Partnership	104,158	...	...	470,736
...	...	...	802,325	802,325	Contribution—Multilateral fund of the Montreal Protocol	802,088	237	...	810,307
...	...	...	43,500	43,500	Contribution to the Centre for sustainable transportation	43,500	...	...	71,678
...	...	...	14,500	14,500	Contribution under minister authority	14,500	...	...	433,000
...	...	...	475,922	475,922	Contributions to support environmental research and development	475,922	...	...	...
...	...	...	25,000	25,000	Contributions to support environmental and sustainable development projects	23,470	1,530	...	...
...	...	...	360,000	360,000	Contributions to increase awareness and understanding of environmental and sustainable development issues	360,000	...	...	...
...	...	...	112,000	112,000	Contribution for the Science Horizons Youth Internship Program	112,000	...	...	...
...	...	...	170,000	170,000	EcoAction 2000—Public Engagement Initiative	155,994	14,006	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	363,256
...	20,094,000	412,111	(1,562,897)	18,943,214		18,346,408	596,806	...	14,907,164
					Nature				
...	43,300	...	(27,623)	15,677	Contributions—Building International Partnership	15,676	1	...	...
...	219,000	...	(23,326)	195,674	Contribution to the United Nations for the Convention on the International Trade in Endangered Species of Wild Fauna and Flora (CITES)	195,674	...	...	197,704
...	99,000	...	(20,171)	78,829	Contribution to the Convention on Wetlands of International Importance (RAMSAR)	78,828	1	...	88,647
...	350,000	...	...	350,000	Contribution to the Fur Institute of Canada	350,000	...	...	350,000
...	200,000	...	...	200,000	Contribution to the University of Saskatchewan to establish a Canadian Wildlife Health Centre	200,000	...	...	200,000
...	260,000	...	65,000	325,000	Contribution to establish a Cooperative Wildlife Research Network	325,000	...	...	325,000
...	180,000	...	...	180,000	Contribution to the World Wildlife Fund—Endangered Species Recovery Fund	180,000	...	...	180,000
...	2,932,300	...	(461,537)	2,470,763	Contributions under the North American Waterfowl Management Plan	2,470,755	8	...	2,754,091
...	13,000	...	(13,000)	...	Contribution to the Interjurisdictional Caribou Management Board	...	...	...	13,500
...	325,000	...	...	325,000	Contribution to the Province of British Columbia and environmental non-government organizations (ENGOs)—Wildlife Strategy, Pacific Coast Joint Venture	325,000	...	...	325,000
...	1,040,100	...	(1,040,100)	...	Sustainable management program for the Fraser River Basin	...	...	...	65,100
...	2,522,000	...	1,136,067	3,658,067	EcoAction 2000—Community Funding Initiative	3,658,067	...	...	2,739,000
...	924,000	...	...	924,000	Contribution to the United Nations University for the establishment of the International Network on Water, Environment and Health	924,000	...	...	1,060,000
					St. Lawrence Action Plan (SLAP) Phase III—				
...	1,444,000	...	277,655	1,721,655	Contribution to Community interaction program	1,721,257	398	...	1,179,677
...	1,500,000	...	(300,000)	1,200,000	Contribution to the Province of Quebec for joint projects	1,200,000	...	...	1,500,000
...	256,000	...	(56,000)	200,000	Contribution to Habitat protection program	200,000	...	...	70,000
...	...	1,131,000	(297,500)	833,500	Contribution for the Science Horizons Youth Internship Program	831,069	2,431	...	1,247,851
...	...	2,200,000	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	2,164,003	35,997	...	1,783,364

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	235,000	235,000	Contribution to Nature Conservancy of Canada Middle Island Purchase	235,000	...	...	...
...	...	...	59,550	59,550	Contributions to environmental networking organizations under the Community Support Initiative	59,550	...	...	...
...	...	...	1,290,089	1,290,089	Contributions for the Georgia Basin Ecosystem Initiative	1,290,089	...	...	993,692
...	...	...	264,170	264,170	Contribution under minister authority	264,170	...	...	...
...	...	...	45,500	45,500	Contributions to support environmental research and development	45,500	...	...	...
...	...	...	139,955	139,955	Contributions to support environmental and sustainable development projects	139,955	...	...	...
...	...	...	27,300	27,300	Contributions to support Canada's International Commitments	27,300	...	...	...
...	...	...	42,500	42,500	EcoAction 2000—Public Engagement Initiative	42,500	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	213,654
...	12,307,700	3,331,000	1,343,529	16,982,229		16,943,393	38,836	...	15,286,280
					Weather and environmental predictions				
...	2,500,000	...	...	2,500,000	Contribution to the University of Victoria to manage and operate the Canadian Climate Research Network	2,500,000	...	...	2,500,000
...	1,693,000	...	1,072,330	2,765,330	Membership fee—World Meteorological Organization	2,765,330	...	...	2,211,760
...	200,000	...	...	200,000	Contribution to the Province of Quebec—Hydrometric Agreement	200,000	...	...	200,000
...	...	...	252,000	252,000	Contribution for the Science Horizons Youth Internship Program	252,000	...	...	...
...	...	...	74,550	74,550	Contributions—Building International Partnership	73,250	1,300	...	...
...	...	...	18,000	18,000	Contribution under minister authority	18,000	...	...	...
...	...	...	96,200	96,200	Contributions to support environmental research and development	96,200	...	...	...
...	4,393,000	...	1,513,080	5,906,080		5,904,780	1,300	...	4,911,760
					Management, administration and policy				
...	162,000	...	390,441	552,441	Contributions—Building International Partnership	455,194	97,247	...	100,000
...	50,000	...	386,950	436,950	EcoAction 2000—Public Engagement Initiative	433,234	3,716	...	180,973
...	752,000	...	(270,800)	481,200	Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget	481,185	15	...	481,650
...	600,000	...	...	600,000	Contributions to environmental networking organizations under the Community Support Initiative	600,000	...	...	600,000
...	...	...	3,500	3,500	Contribution under minister authority	3,500	...	...	258,878
...	...	...	15,000	15,000	Contributions to support environmental research and development	15,000	...	...	...
...	...	...	69,320	69,320	Contributions to support environmental and sustainable development projects	69,320	...	...	...

...	...	...	169,000	169,000	Contributions to increase awareness and understanding of environmental and sustainable development issues	159,000	10,000	...	...
...	...		21,518	21,518	EcoAction 2000—Community Funding Initiative	21,518	...	...	...
...	1,564,000	...	784,929	2,348,929		2,237,951	110,978	...	1,621,501
...	**38,358,700**	**3,743,111**	**2,078,641**	**44,180,452**	**Total—Contributions**	**43,432,532**	**747,920**	**...**	**36,726,705**
					Departmental Summary by Business Line				
...	22,094,000	62,912,111	(2,319,938)	82,686,173	Clean environment	82,089,367	596,806	...	16,133,570
...	12,324,700	3,331,000	1,343,529	16,999,229	Nature	16,960,393	38,836	...	15,505,980
...	5,260,000	60,850,000	191,480	66,301,480	Weather and environmental predictions	66,300,180	1,300	...	5,315,160
...	1,764,000	...	784,929	2,548,929	Management, administration and policy	2,437,951	110,978	...	1,821,501
...	**41,442,700**	**127,093,111**	**...**	**168,535,811**	**Total Department**	**167,787,891**	**747,920**	**...**	**38,776,211**
					Canadian Environmental Assessment Agency				
					Contributions				
...	95,000	...	6,000	101,000	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	101,000	...	...	95,000
...	...	...	48,193	48,193	Contributions to assist public participation in environmental assessment reviews	48,193	...	...	111,262
...	...	...	305,759	305,759	Contribution to support the research, development and promotion of environmental assessment	305,759	...	...	6,000
...	**95,000**	**...**	**359,952**	**454,952**	**Total Program**	**454,952**	**...**	**...**	**212,262**
...	**41,537,700**	**127,093,111**	**359,952**	**168,990,763**	**Total Ministry**	**168,242,843**	**747,920**	**...**	**38,988,473**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments:			
Products			
Data extracts	6,595	6,595	...
Publications	365	365	55,295
Products	110,142	110,142	744,744
Realty	3,333	3,333	...
Services			
Research and analysis	3,187,175	3,187,175	3,563,022
Telecommunications	...	...	151,971
Consulting services	1,384	1,384	...
Training	88,602	88,602	43,247
Regulatory services	25,980	25,980	52,944
External revenues:			
Products			
Data extracts	17,587	17,587	1,702
Publications	56,008	56,008	79,887
Products	66,131	66,131	33,953
Realty	79,846	79,846	84,596
Services			
Research and analysis	1,480,689	1,153,689	914,146
Hydrometric	...	...	8,820
Consulting services	325,744	325,744	...
Training	83,675	83,675	105,054
Miscellaneous	3,000	3,000	...
Regulatory services	410,462	410,462	237,361
	5,946,718	5,619,718	6,076,742
Nature			
Revenues received from other government departments:			
Products			
Data extracts	305	305	44,273
Publications	120	120	114
Products	788	788	602,722
Realty	102,727	102,727	69,406
Services			
Research and analysis	1,737,175	1,737,175	1,435,471
Telecommunications	...	...	2,089
Consulting services	61,000	61,000	...
Training	60,000	60,000	327
Environmental assessment	30	30	176,587
Miscellaneous	...	...	2,810
External revenues:			
Products			
Data extracts	152	152	149
Publications	25,059	25,059	158,735
Products	29,708	29,708	38,049
Realty	1,262,176	512,176	325,581
Services			
Research and analysis	2,338,564	2,338,564	2,665,985
Hydrometric	69,737	69,737	101,536
Telecommunications	63,935	63,935	...
Consulting services	5,800	5,800	...
Training	22,771	22,771	13,516
Wildlife studies and surveys	102,725	102,725	193,651
Miscellaneous	316	316	...
Regulatory services	270,756	270,756	240,448
	6,153,844	5,403,844	6,071,449
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	1,574,018	1,574,018	956,296
Publications	8,649	8,649	6,812
Products	12,688,900	12,688,900	17,027,687
Sponsorship and advertising	...	...	110
Realty	36,786	36,786	245,765
Services			
Research and analysis	2,797,124	2,797,124	3,247,566
Telecommunications	139,433	139,433	1,748
Consulting services	1,175,109	1,175,109	68,444
Training	3,613,900	3,613,900	7,236
Environmental assessment	493,094	493,094	30
Miscellaneous	499,500	499,500	932,220
Regulatory services	14	14	...
External revenues:			
Products			
Data extracts	3,912,312	3,912,312	3,602,122
Publications	489,290	489,290	521,520
Products	25,908,710	24,459,523	25,871,748
Sponsorship and advertising	179,939	179,939	170,350
Realty	1,124,944	1,124,944	378,949
Services			
Research and analysis	572,038	572,038	885,945
Hydrometric	4,180,064	4,180,064	2,949,997
Telecommunications	1,760,561	1,760,561	1,142,263
Consulting services	419,436	419,436	234,241

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Training	163,720	163,720	145,062
Wildlife studies and surveys	629	629	...
Environmental assessment	298,191	298,191	...
Miscellaneous	6,339	6,339	279,139
Regulatory services	...	...	1,534
	62,042,700	60,593,513	58,676,784
Management, administration and policy			
Revenues received from other government departments:			
Products			
Data extracts	...	...	5,000
Products	1,985	1,985	...
Realty	500,000	500,000	...
Services			
Research and analysis	93,751	93,751	16,700
Telecommunications	33,000	33,000	...
External revenues:			
Products			
Publications	55	55	...
Products	8,784	8,784	3,683
Realty	9,173	9,173	6,759
Services			
Research and analysis	86,184	86,184	...
Telecommunications	806	806	...
	733,738	733,738	32,142
Total Department—Budgetary	**74,877,000**	**72,350,813**	**70,857,117**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Canadian Environmental Assessment Agency			
Cost recovery from other government departments for:			
Training, information and publications	50,400	108,950	55,715
External revenues for:			
Training, information and publications	53,600	80,645	8,425
Environmental assessment services	3,500,000	154,408	658,546
Total Program—Budgetary	**3,604,000**	**344,003**	**722,686**
Total Ministry—Budgetary	**78,481,000**	**72,694,816**	**71,579,803**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	3,076,405	2,860,944
Total tax revenues	**3,076,405**	**2,860,944**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	50,368	16,774
Reimbursement of operating and maintenance expenditures	251,774	571,063
Sundries	264	103,498
Adjustments to prior year's payables	46,059	329,915
Adjustments to previous year revenues	907,241	...
	1,255,706	1,021,250
Privileges, licences and permits—		
Taxidermist and aviculture licences	24,708	25,711
Bird hunting permits	4,336,789	3,439,634
Other services	37,488	94,161
	4,398,985	3,559,506
Service fees—		
Hydrometric recoveries	442,100	350,587
Other water related recoveries	2,965,037	3,118,906
	3,407,137	3,469,493
Proceeds from the disposal of surplus Crown assets	194,747	295,976
Miscellaneous non-tax revenues	1,381,183	1,377,224
Total non-tax revenues	**10,637,758**	**9,723,449**
Total Department	**13,714,163**	**12,584,393**

	Current year	Previous year
	$	$
Canadian Environmental Assessment Agency		
Tax revenues—		
Goods and services tax	5,167	2,650
Total tax revenues	**5,167**	**2,650**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,954	5,438
Adjustments to prior year's payables	26	79,115
	10,980	84,553
Proceeds from the disposal of surplus Crown assets	70	255
Miscellaneous non-tax revenues	14,870	39,494
Total non-tax revenues	**25,920**	**124,302**
Total Program	**31,087**	**126,952**
Ministry Summary		
Tax revenues—		
Goods and services tax	3,081,572	2,863,594
Total tax revenues	3,081,572	2,863,594
Non-tax revenues—		
Refunds of previous years' expenditures	1,266,686	1,105,803
Privileges, licences and permits	4,398,985	3,559,506
Service fees	3,407,137	3,469,493
Proceeds from the disposal of surplus Crown assets	194,817	296,231
Miscellaneous non-tax revenues	1,396,053	1,416,718
Total non-tax revenues	10,663,678	9,847,751
Total Ministry	**13,745,250**	**12,711,345**

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Office of the Superintendent of Financial Institutions

CONTENTS

Page
Program objective and business line description 7.2
Ministry summary 7.4
Programs by business line 7.9
Transfer payments 7.11
Details of respendable amounts 7.13
Revenues 7.13

Department

Economic, Social and Financial Policies Program

Objective

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Description

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda:

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- the Canadian tax system;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial and borrowing issues relating to Crown corporations;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Economical financing of domestic coinage costs.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Special projects

Responsible financing of special projects.

Public Debt Program

Objective

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Description

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special agency of government, develops and markets retail debt instruments such as Canada Savings Bonds, the Canada Premium Bonds and others directly to Canadians, through employees and in cooperation with the financial industry.

Federal-Provincial Transfers Program

Objective

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Description

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objective

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Description

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act.* The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from government customs and excise tax assessments and determinations.

Business Line Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (*CITT Act*) of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Business Line Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other government departments.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Economic, Social and Financial Policies Program				
...	68,307,000	...	...	68,307,000	1	Program expenditures				
...	...	3,821,100	...	3,821,100	1a	Program expenditures				
...	...	...	266,000	266,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,147,255	1,147,255		TB Vote 15 (1)				
...	...	...	(742,000)	(742,000)		Transfer to Vote 5				
...	68,307,000	3,821,100	671,255	72,799,355		Total—Vote 1	70,553,693	2,245,662	...	66,263,284
...	297,300,000	...	...	297,300,000	5	Grants and contributions				
...	...	174,258,000	...	174,258,000	5b	Transfer of $742,000 from Finance Vote 1				
...	...	...	742,000	742,000		Transfer from Vote 1				
...	297,300,000	174,258,000	742,000	472,300,000		Total—Vote 5	399,660,046	72,639,954	...	268,635,914
...	...	600,000	...	600,000	6a	Payment to the Export Development Corporation in respect of the restructuring of loan to the Government of the People's Republic of Bangladesh	583,552	16,448	...	...
...	48,900	...	1,816	50,716	(S)	Minister of Finance—Salary and motor car allowance	50,716	...	...	49,978
...	361,300,000	...	(11,891,000)	349,409,000	(S)	Payments (encashment of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)	349,409,000	...	...	267,000,000
...	8,548,000	...	1,310,000	9,858,000	(S)	Contributions to employee benefit plans	9,858,000	...	...	9,147,000
...	49,000,000	23,000,000	33,886,502	105,886,502	(S)	Purchase of domestic coinage	105,886,502	...	...	59,656,680
					(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(2). Limit is 225,000,000 SDR				
197,487,093	...	...	...	197,487,093		Unused authority of 96,402,414 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	(9,295,121)	(9,295,121)		Exchange valuation adjustment to the unused authority at year end				
197,487,093	...	...	(9,295,121)	188,191,972		Total	...	...	188,191,972	98,775,487
68,589,970	...	...	...	68,589,970	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the *Financial Institutions Depositors Compensation Act*	17,687	...	68,572,283	440,890

...	...	...	606,702	606,702	(S)	Payment of liabilities previously transferred to revenues	606,702	...	...	1,144,968
...	...	...	85,278	85,278	(S)	Refunds of amounts credited to revenues in previous years	85,278	...	...	25,300
16,607	...	...	25,470	42,077	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	17,077	25,000	...
...	...	...	154,829,939	154,829,939	(S)	Net loss on exchange	154,829,939	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,553,716,340
266,093,670	784,503,900	201,679,100	170,972,841	1,423,249,511		Total budgetary	1,091,541,115	74,919,141	256,789,255	3,324,855,841
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the *Canadian Commercial Bank Financial Assistance Act*. Limit $75,000,000 (Gross)	...	...	2,000,000	...
...	104,039,000	...	(53,222,225)	50,816,775	(S)	(L) Pursuant to subsection 8.3(1) of the *Bretton Woods and Related Agreements Act* to provide financial assistance to the Bank of Thailand in the amount of US $500,000,000 (Gross)	50,816,775	...	...	598,350,420
						International Development Association				
...	1	...	202,333,333	202,333,334	L10	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)	202,333,334	...	...	195,155,000
						European Bank for Reconstruction and Development (EBRD)				
...	7,460,000	...	...	7,460,000	L15	Payments, in the amount not exceeding US $4,860,000 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $7,460,000 on November 9, 1998, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,260,479	199,521	...	6,970,448
...	...	4,270,298	...	4,270,298	(S)	(L) Payment to the European Bank for Reconstruction and Development for supplementary subscription of shares pursuant to section 6(3) of the *European Bank for Reconstruction and Development Agreement Act* (Gross)	4,270,298	...	...	...
						International Monetary Fund—Poverty Reduction and Growth Facility				
...	161,000,000	...	(161,000,000)	...	(S)	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit has been increased to 700,000,000 SDR (PC 2000-355) (Gross)				
...	...	...	390,430,000	390,430,000		Increase in limit from 500,000,000 SDR to 700,000,000 SDR				
247,150,137	...	...	(86,083,625)	161,066,512		Unused authority of 78,623,875 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	(4,391,221)	(4,391,221)		Exchange valuation adjustment to the unused authority at year end				
247,150,137	161,000,000	...	138,955,154	547,105,291		Total	78,679,334	...	468,425,957	50,907,442

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Petro-Canada Limited				
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit $1,000,000,000 (Gross)	...	...	27,228,147	...
1,573,645,679	...	...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit $4,900,000,000 (Gross)	...	...	1,573,645,679	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	11,685,041
1,850,023,963	272,499,001	4,270,298	288,066,262	2,414,859,524		Total non-budgetary	343,360,220	199,521	2,071,299,783	863,068,351
						Total Program—				
266,093,670	**784,503,900**	**201,679,100**	**170,972,841**	**1,423,249,511**		**Budgetary**	**1,091,541,115**	**74,919,141**	**256,789,255**	**3,324,855,841**
1,850,023,963	**272,499,001**	**4,270,298**	**288,066,262**	**2,414,859,524**		**Non-budgetary**	**343,360,220**	**199,521**	**2,071,299,783**	**863,068,351**
						Public Debt Program				
...	42,500,000,000	(1,000,000,000)	3,810,326,422	45,310,326,422	(S)	Interest and other costs (*Financial Administration Act*)	45,310,326,422	...	...	44,831,669,942
...	**42,500,000,000**	**(1,000,000,000)**	**3,810,326,422**	**45,310,326,422**		**Total Program—Budgetary**	**45,310,326,422**	**...**	**...**	**44,831,669,942**
						Federal-Provincial Transfers Program				
...	1,299,000,000	...	...	1,299,000,000	20	Transfer payments to the territorial governments				
...	...	102,800,000	...	102,800,000	20b	Transfer payments to the territorial governments				
...	1,299,000,000	102,800,000	...	1,401,800,000		Total—Vote 20	1,401,707,359	92,641	...	1,324,747,766
...	30,000,000	...	75,203	30,075,203	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,075,203	...	...	29,881,561
...	9,288,000,000	552,559,000	58,363,000	9,898,922,000	(S)	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act)*	9,898,922,000	...	...	10,766,350,000
...	12,500,000,000	(108,463,000)	...	12,391,537,000	(S)	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act)*	12,391,537,000	...	...	12,733,624,000
...	...	...	3,500,000,000	3,500,000,000	(S)	Payment to the Canada Health and Social Transfer Supplement Trust for Health Care (*Budget Implementation Act, 1999*)	3,500,000,000	...	...	...
...	(498,000,000)	(34,000,000)	(882,443)	(532,882,443)	(S)	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(532,882,443)	...	...	(476,475,189)
...	(2,251,000,000)	(174,000,000)	(343,000)	(2,425,343,000)	(S)	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act)*	(2,425,343,000)	...	...	(2,149,697,000)

...	...	...	...	...		Appropriations not required for the current year	...	...	...	43,261,863
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760		**Total Program—Budgetary**	24,264,016,119	92,641	...	22,271,693,001
						Total Department—				
266,093,670	63,652,503,900	(459,424,900)	7,538,512,023	70,997,684,693		**Budgetary**	70,665,883,656	75,011,782	256,789,255	70,428,218,784
1,850,023,963	272,499,001	4,270,298	288,066,262	2,414,859,524		**Non-budgetary**	343,360,220	199,521	2,071,299,783	863,068,351
						Auditor General				
...	46,818,900	...	...	46,818,900	25	Program expenditures				
...	...	2,076,257	...	2,076,257	25a	Program expenditures				
...	...	...	160,000	160,000		Transfer from: TB Vote 5 (1)				
...	...	...	75,000	75,000		TB Vote 10 (1)				
...	...	...	546,290	546,290		TB Vote 15 (1)				
...	46,818,900	2,076,257	781,290	49,676,447		Total—Vote 25	49,191,339	485,108	...	46,814,004
...	209,100	...	...	209,100	30	Salary of the Auditor General				
...	...	...	3,710	3,710		Transfer from TB Vote 15 (1)				
...	209,100	...	3,710	212,810		Total—Vote 30	212,810	...	...	209,196
...	6,509,000	...	997,000	7,506,000	(S)	Contributions to employee benefit plans	7,506,000	...	...	6,715,000
286	...	...	4,017	4,303	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,303	...	...	1,316
286	**53,537,000**	**2,076,257**	**1,786,017**	**57,399,560**		**Total Program—Budgetary**	**56,914,452**	**485,108**	**...**	**53,739,516**
						Canada Deposit Insurance Corporation				
6,000,000,000	...	...	...	6,000,000,000	(S)	(L) Loans pursuant to the *Canada Deposit Insurance Corporation Act*, subsection 10.1. Limit $6,000,000,000 (Net)	...	...	6,000,000,000	(395,000,000)
6,000,000,000	**...**	**...**	**...**	**6,000,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**6,000,000,000**	**(395,000,000)**
						Canadian International Trade Tribunal				
...	7,312,000	...	...	7,312,000	35	Program expenditures				
...	...	139,000	...	139,000	35b	Program expenditures				
...	...	...	17,000	17,000		Transfer from: TB Vote 10 (1)				
...	...	...	170,786	170,786		TB Vote 15 (1)				
...	7,312,000	139,000	187,786	7,638,786		Total—Vote 35	7,353,072	285,714	...	7,258,403
...	1,174,000	...	180,000	1,354,000	(S)	Contributions to employee benefit plans	1,354,000	...	...	1,245,000
...	**8,486,000**	**139,000**	**367,786**	**8,992,786**		**Total Program—Budgetary**	**8,707,072**	**285,714**	**...**	**8,503,403**
						Office of the Superintendent of Financial Institutions				
...	1,660,000	...	...	1,660,000	40	Program expenditures				
...	...	12,550	...	12,550	40b	Program expenditures				
...	...	...	(42,821)	(42,821)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	...	...	81,000	81,000		Transfer from TB Vote 10 (1)				
...	1,660,000	12,550	38,179	1,710,729		Total—Vote 40	1,597,623	113,106	...	1,668,821

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
72,008,391	...	...	...	72,008,391	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the *Office of the Superintendent of Financial Institutions Act* Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	6,328,893	...	65,679,498	5,195,176
1,059	...	...	1,312	2,371	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,059	1,312	1,172
72,009,450	**1,660,000**	**12,550**	**39,491**	**73,721,491**		**Total Program—Budgetary**	**7,926,516**	**114,165**	**65,680,810**	**6,865,169**
						Total Ministry—				
338,103,406	**63,716,186,900**	**(457,197,093)**	**7,540,705,317**	**71,137,798,530**		**Budgetary**	**70,739,431,696**	**75,896,769**	**322,470,065**	**70,497,326,872**
7,850,023,963	**272,499,001**	**4,270,298**	**288,066,262**	**8,414,859,524**		**Non-budgetary**	**343,360,220**	**199,521**	**8,071,299,783**	**468,068,351**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Economic, Social and Financial Policies Program												
Policies and advice	47,728,266	45,858,526	...	1,341,063	...	...	620,000	385,635	...	...	47,108,266	46,813,954
International financial organizations—												
Budgetary	...	...	...	...	1,010,500,972	749,652,598	...	...	...	...	1,010,500,972	749,652,598
Non-budgetary	...	...	...	...	...	...	...	...	811,985,698	343,360,220	811,985,698	343,360,220
Domestic coinage	105,886,502	105,886,502	...	...	...	...	...	...	...	...	105,886,502	105,886,502
Corporate administration	196,937,801	190,817,230	...	4,135,112	...	...	5,774,000	5,781,968	...	...	191,163,801	189,170,374
Special projects—												
Budgetary	68,589,970	17,687	...	...	...	...	...	...	...	...	68,589,970	17,687
Non-budgetary	...	...	...	...	...	...	...	...	1,602,873,826	...	1,602,873,826	...
Sub-total—												
Budgetary	419,142,539	342,579,945	...	5,476,175	1,010,500,972	749,652,598	6,394,000	6,167,603	...	...	1,423,249,511	1,091,541,115
Non-budgetary	...	...	...	...	...	...	...	...	2,414,859,524	343,360,220	2,414,859,524	343,360,220
Revenues netted against expenditures	(6,394,000)	(6,167,603)	...	...	...	...	(6,394,000)	(6,167,603)	...	...	...	...
Total Program—												
Budgetary	**412,748,539**	**336,412,342**	...	**5,476,175**	**1,010,500,972**	**749,652,598**	...	...	...	...	**1,423,249,511**	**1,091,541,115**
Non-budgetary	...	...	...	...	...	...	...	...	**2,414,859,524**	**343,360,220**	**2,414,859,524**	**343,360,220**
Public Debt Program												
Interest and other costs	45,169,441,953	45,169,379,037	...	62,916	...	...	...	...	...	...	45,169,441,953	45,169,441,953
Canada investment and savings	140,884,469	140,787,027	...	97,442	...	...	...	...	...	...	140,884,469	140,884,469
Total Program—Budgetary	**45,310,326,422**	**45,310,166,064**	...	**160,358**	...	...	...	...	...	...	**45,310,326,422**	**45,310,326,422**
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	24,264,108,760	24,264,016,119	...	...	...	...	24,264,108,760	24,264,016,119
Total Program—Budgetary	...	...	...	...	**24,264,108,760**	**24,264,016,119**	...	...	...	...	**24,264,108,760**	**24,264,016,119**
Total Department—												
Budgetary	**45,723,074,961**	**45,646,578,406**	...	**5,636,533**	**25,274,609,732**	**25,013,668,717**	...	...	...	...	**70,997,684,693**	**70,665,883,656**
Non-budgetary	...	...	...	...	...	...	...	...	**2,414,859,524**	**343,360,220**	**2,414,859,524**	**343,360,220**
Auditor General												
Legislative auditing	57,019,560	56,537,494	...	...	380,000	376,958	...	...	...	...	57,399,560	56,914,452
Total Program—Budgetary	**57,019,560**	**56,537,494**	...	...	**380,000**	**376,958**	...	...	...	...	**57,399,560**	**56,914,452**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Canada Deposit Insurance Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	6,000,000,000	...	6,000,000,000	...
Canadian International Trade Tribunal—												
Budgetary	8,992,786	8,707,072	...	...	...	...	...	...	...	...	8,992,786	8,707,072
Office of the Superintendent of Financial Institutions												
Financial institutions supervision and actuarial services	121,489,491	55,100,970	631,000	590,000	...	...	48,399,000	47,764,454	...	...	73,721,491	7,926,516
Revenues netted against expenditures	(48,399,000)	(47,764,454)	...	...	...	...	(48,399,000)	(47,764,454)	...	...	...	...
Total Program—Budgetary	73,090,491	7,336,516	631,000	590,000	...	...	...	...	...	...	73,721,491	7,926,516
Total Ministry—												
Budgetary	45,862,177,798	45,719,159,488	631,000	6,226,533	25,274,989,732	25,014,045,675	...	...	...	...	71,137,798,530	70,739,431,696
Non-budgetary	...	...	...	...	...	...	...	...	8,414,859,524	343,360,220	8,414,859,524	343,360,220

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Economic, Social and Financial Policies Program				
					Grants				
					International financial organizations				
...	127,300,000	...	(1,160,671)	126,139,329	To meet commitments made by Canada under multilateral debt reduction agreements	54,653,413	71,485,916	...	91,057,753
...	...	109,000,000	...	109,000,000	Grant to the World Bank's Heavily Indebted Poor Countries Trust Fund	109,000,000	...	...	...
...	...	66,000,000	...	66,000,000	Grant to the International Monetary Fund's Poverty Reduction and Growth Facility/Heavily Indebted Poor Countries Trust Fund	64,845,962	1,154,038	...	...
...	**127,300,000**	**175,000,000**	**(1,160,671)**	**301,139,329**	**Total—Grants**	**228,499,375**	**72,639,954**	**...**	**91,057,753**
					Contributions				
					International financial organizations				
...	**170,000,000**	**...**	**1,160,671**	**171,160,671**	To meet commitments made by Canada under multilateral debt service reduction agreements	**171,160,671**	**...**	**...**	**177,578,161**
					Other transfer payments				
					International financial organizations				
...	361,300,000	...	(11,891,000)	349,409,000	(S) Encashment of demand notes by the International Development Association in accordance with the *Bretton Woods and Related Agreements Act*	349,409,000	...	...	267,000,000
...	...	600,000	...	600,000	Payment to Export Development Corporation for the purpose of debt restructuring	583,552	16,448	...	...
197,487,093	...	...	(9,295,121)	188,191,972	(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility	...	...	188,191,972	98,775,487
197,487,093	361,300,000	600,000	(21,186,121)	538,200,972		349,992,552	16,448	188,191,972	365,775,487
					Special projects				
...	...	...	...	...	Items not required for the current year	...	...	...	2,500,000,000
197,487,093	**361,300,000**	**600,000**	**(21,186,121)**	**538,200,972**	**Total—Other transfer payments**	**349,992,552**	**16,448**	**188,191,972**	**2,865,775,487**
					Program Summary by Business Line				
197,487,093	658,600,000	175,600,000	(21,186,121)	1,010,500,972	International financial organizations	749,652,598	72,656,402	188,191,972	634,411,401
...	...	...	...	...	Special projects	...	...	...	2,500,000,000
197,487,093	**658,600,000**	**175,600,000**	**(21,186,121)**	**1,010,500,972**	**Total Program**	**749,652,598**	**72,656,402**	**188,191,972**	**3,134,411,401**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Federal-Provincial Transfers Program				
					Grants				
					Transfer payments				
...	...	...	...	...	Items not required for the current year	...	...	...	40,000,000
					Other transfer payments				
					Transfer payments				
...	1,299,000,000	102,800,000	...	1,401,800,000	Transfer payments to the territorial governments	1,401,707,359	92,641	...	1,324,747,766
...	30,000,000	...	75,203	30,075,203	(S) Statutory subsidies	30,075,203	...	...	29,881,561
...	9,288,000,000	552,559,000	58,363,000	9,898,922,000	(S) Fiscal equalization	9,898,922,000	...	...	10,766,350,000
...	12,500,000,000	(108,463,000)	...	12,391,537,000	(S) Canada health and social transfer	12,391,537,000	...	...	12,733,624,000
...	...	...	3,500,000,000	3,500,000,000	(S) Canada Health and Social Transfer Supplement Trust for Health Care	3,500,000,000	...	...	...
...	(498,000,000)	(34,000,000)	(882,443)	(532,882,443)	(S) Youth allowances recovery	(532,882,443)	...	...	(476,475,189)
...	(2,251,000,000)	(174,000,000)	(343,000)	(2,425,343,000)	(S) Alternative payments for standing programs	(2,425,343,000)	...	...	(2,149,697,000)
...	...	...	...	...	Items not required for the current year	...	...	...	3,261,863
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760	**Total—Other transfer payments**	24,264,016,119	92,641	...	22,231,693,001
...	20,368,000,000	338,896,000	3,557,212,760	24,264,108,760	**Total Program**	24,264,016,119	92,641	...	22,271,693,001
197,487,093	21,026,600,000	514,496,000	3,536,026,639	25,274,609,732	**Total Department**	25,013,668,717	72,749,043	188,191,972	25,406,104,402
					Auditor General				
					Contributions				
					Legislative auditing				
...	380,000	...	...	380,000	Canadian Comprehensive Auditing Foundation	376,958	3,042	...	378,531
...	380,000	...	...	380,000	**Total Program**	376,958	3,042	...	378,531
197,487,093	21,026,980,000	514,496,000	3,536,026,639	25,274,989,732	**Total Ministry**	25,014,045,675	72,752,085	188,191,972	25,406,482,933

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	620,000	385,635	593,320
Corporate administration	5,774,000	5,781,968	5,652,595
Total Department—Budgetary	**6,394,000**	**6,167,603**	**6,245,915**
Canada Deposit Insurance Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	...	395,000,000
Total Program—Non-budgetary	**...**	**...**	**395,000,000**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assessments on:			
Supervision of financial institutions	43,999,000	42,245,619	40,304,265
Supervision of pension plans	3,000,000	4,131,857	2,347,233
	46,999,000	46,377,476	42,651,498
Services provided to Canada Deposit Insurance Corporation	100,000	206,222	77,306
Services provided to Canada Pension Plan	1,300,000	1,180,756	1,022,011
Adjustments to prior year's payables	...	...	457,092
Total Program—Budgetary	**48,399,000**	**47,764,454**	**44,207,907**
Total Ministry—			
Budgetary	**54,793,000**	**53,932,057**	**50,453,822**
Non-budgetary	**...**	**...**	**395,000,000**

Revenues

	Current year	Previous year
	$	$
Department		
Economic, Social and Financial Policies Program		
Tax revenues—		
Goods and services tax	11,066	12,326
Total tax revenues	**11,066**	**12,326**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	...	15,161,444
Bank of Canada—Transfer of profit	1,766,092,296	1,703,840,735
Petro-Canada Limited—Dividend	17,780,438	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	1,032,929	1,198,951
Winter capital projects fund	...	3,729
Jamaica	2,421,371	3,280,662
United Kingdom—United Kingdom Financial Agreement Act, 1946	1,464,739	2,175,436
Deferred interest	4,215,862	4,229,777
International Monetary Fund—Poverty Reduction and Growth Facility	53,840,301	39,480,717
Ottawa Civil Service Recreational Association	3,469	3,945
Thailand Financial Assistance Loan	33,340,598	16,180,711
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—Transfer of profit	1,934,670,824	1,656,398,537
International Monetary Fund—Subscriptions—Transfer of profit	151,918,666	80,416,005
Cash and accounts receivable—Cash—		
Interest—Chartered banks	23,778,659	36,419,247
Interest—Short term deposits	436,123,595	343,964,640
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	310,146	226,999
Foreign Affairs and International Trade—		
Passport Office Revolving Fund	...	3,433
Natural Resources—		
Natural Resources Revolving Funds	7,768	...
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	203,000	477,937
Government Telecommunications and Informatics Services Revolving Fund	496,200	1,021,000
Optional Services Revolving Fund	1,543,144	652,561

Revenues—*Continued*

	Current year	Previous year
	$	$
Solicitor General—Correctional Service— CORCAN Revolving Fund	1,428,400	1,369,100
	4,430,731,349	3,926,320,552
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	190,020	886,496
Refund from the provinces	3,121,840	...
Adjustments to prior year's payables	99,410,554	...
	102,722,414	886,496
Service fees—		
Fines, penalties and forfeitures	10,303	685
Fees—Access to information	3,589	680
	13,892	1,365
Domestic coinage	169,924,460	81,367,958
Proceeds from sales—		
Sale of real property to Canada Lands Company Limited	10,066,198	45,496,164
Sale of other publications	65,359	66,694
	10,131,557	45,562,858
Proceeds from the disposal of surplus Crown assets	25,470	16,607
Net gain on exchange	...	94,368,541
Miscellaneous non-tax revenues—		
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	11,664	1,015
Unclaimed cheques	17,121,876	14,522,198
Unclaimed balances received from Bank of Canada in respect of chartered banks	4,397,169	...
Mortgage interest premium	2,199,883	818,943
Other miscellaneous revenues	190,017	5,147,354
	23,920,609	20,489,510
Total non-tax revenues	**4,737,469,751**	**4,169,013,887**
Total Program	**4,737,480,817**	**4,169,026,213**

	Current year	Previous year
	$	$
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	4,567,109	5,030,087
Total Program	**4,567,109**	**5,030,087**
Total Department	**4,742,047,926**	**4,174,056,300**
Auditor General		
Tax revenues—		
Goods and services tax	24,802	20,466
Total tax revenues	**24,802**	**20,466**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	32,750	29,387
Adjustments to prior year's payables	20,525	61,292
	53,275	90,679
Service fees—		
Auditing services rendered to organizations	750,240	825,230
Proceeds from the disposal of surplus Crown assets	4,017	1,532
Miscellaneous non-tax revenues	49,739	14,577
Total non-tax revenues	**857,271**	**932,018**
Total Program	**882,073**	**952,484**
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	857	...
Miscellaneous non-tax revenues	577	5
Total Program	**1,434**	**5**
Office of the Superintendent of Financial Institutions		
Tax revenues—		
Goods and services tax	821,935	367,921
Total tax revenues	**821,935**	**367,921**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous years' expenditures	...	238,914
Proceeds from the disposal of surplus Crown assets	1,312	1,172
Total non-tax revenues	**1,312**	**240,086**
Total Program	**823,247**	**608,007**
Ministry Summary		
Tax revenues—		
Goods and services tax	857,803	400,713
Total tax revenues	857,803	400,713
Non-tax revenues—		
Return on investments	4,430,731,349	3,926,320,552
Refunds of previous years' expenditures	102,776,546	1,216,089
Service fees	764,132	826,595
Domestic coinage	169,924,460	81,367,958
Proceeds from sales	10,131,557	45,562,858
Proceeds from the disposal of surplus Crown assets	30,799	19,311
Net gain on exchange	...	94,368,541
Miscellaneous non-tax revenues	28,538,034	25,534,179
Total non-tax revenues	4,742,896,877	4,175,216,083
Total Ministry	**4,743,754,680**	**4,175,616,796**

---

(1) Interest unless otherwise indicated.

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

Page

Program objective and business line description 8.2
Ministry summary 8.4
Programs by business line 8.6
Transfer payments 8.7
Details of respendable amounts..................... 8.11
Revenues....................................... 8.12

Department

Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Description

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries. The objectives of fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and recovery plan, the Atlantic groundfish strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	822,310,000	...	...	822,310,000	1	Operating expenditures				
...	...	99,167,647	...	99,167,647	1a	Operating expenditures				
...	...	8,249,088	...	8,249,088	1b	Transfer of $6,450,000 from Fisheries and Oceans Vote 5, and $2,549,300 from Fisheries and Oceans Vote 10				
...	...	...	6,450,000	6,450,000		Transfer from: Vote 5				
...	...	...	2,549,300	2,549,300		Vote 10				
...	...	...	613,000	613,000		TB Vote 10 (1)				
...	...	...	20,250,741	20,250,741		TB Vote 15 (1)				
...	822,310,000	107,416,735	29,863,041	959,589,776		Total—Vote 1	898,089,355	61,500,421	...	873,806,513
...	129,092,000	...	...	129,092,000	5	Capital expenditures				
...	...	7,201,000	...	7,201,000	5a	Capital expenditures				
...	...	...	(6,450,000)	(6,450,000)		Transfer to Vote 1				
...	129,092,000	7,201,000	(6,450,000)	129,843,000		Total—Vote 5	123,115,343	6,727,657	...	114,603,149
...	272,875,000	...	...	272,875,000	10	Grants and contributions				
...	...	50,795,773	...	50,795,773	10a	Contributions				
...	...	...	(2,549,300)	(2,549,300)		Transfer to Vote 1				
...	272,875,000	50,795,773	(2,549,300)	321,121,473		Total—Vote 10	252,624,284	68,497,189	...	249,391,872
...	48,900	...	1,816	50,716	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	50,716	...	...	49,978
...	200,000	...	(200,000)	...	(S)	Liabilities under the *Fisheries Improvement Loans Act*	...	...	...	...
...	89,539,000	...	13,719,000	103,258,000	(S)	Contributions to employee benefit plans	103,258,000	...	...	93,312,000
...	...	...	9,774	9,774	(S)	Collection agency fees	9,774	...	...	17,810
...	...	...	382,172	382,172	(S)	Refunds of amounts credited to revenues in previous years	382,172	...	...	302,983
973,321	...	...	1,790,387	2,763,708	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,465,982	...	1,297,726	1,985,208
...	...	...	...	...		Appropriations not required for the current year	...	...	...	210,732
973,321	1,314,064,900	165,413,508	36,566,890	1,517,018,619		**Total Department—Budgetary**	1,378,995,626	136,725,267	1,297,726	1,333,680,245

						Freshwater Fish Marketing Corporation				
30,000,000	...	...	...	30,000,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to $30,000,000 (Net)	...	...	30,000,000	...
30,000,000	**...**	**...**	**...**	**30,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**30,000,000**	**...**
						Total Ministry—				
973,321	**1,314,064,900**	**165,413,508**	**36,566,890**	**1,517,018,619**		**Budgetary**	**1,378,995,626**	**136,725,267**	**1,297,726**	**1,333,680,245**
30,000,000	**...**	**...**	**...**	**30,000,000**		**Non-budgetary**	**...**	**...**	**30,000,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Marine navigation services	112,693,364	118,298,743	24,736,000	14,474,113	...	...	28,285,000	29,801,681	...	...	109,144,364	102,971,175
Marine communications and traffic services	64,247,777	60,325,121	10,396,000	7,687,849	...	...	295,000	658,283	...	...	74,348,777	67,354,687
Icebreaking operations	55,134,362	53,478,166	...	...	...	...	19,824,000	12,305,761	...	...	35,310,362	41,172,405
Rescue, safety and environmental response	116,264,342	100,424,911	...	488,276	3,692,000	3,575,205	70,000	487,945	...	...	119,886,342	104,000,447
Fisheries and oceans science	126,831,563	129,840,715	...	2,069,448	1,778,150	1,686,534	...	...	...	...	128,609,713	133,596,697
Habitat management and environmental science	77,435,934	75,243,919	...	50,943	2,779,700	2,777,266	...	...	...	...	80,215,634	78,072,128
Hydrography	27,326,060	31,171,299	...	817,786	132,300	132,245	...	...	...	...	27,458,360	32,121,330
Fisheries management	212,412,692	193,989,621	...	2,558,265	309,887,323	241,696,036	...	...	...	...	522,300,015	438,243,922
Harbours	41,049,697	37,180,243	11,344,000	23,974,268	2,554,100	2,517,996	...	...	...	...	54,947,797	63,672,507
Fleet management	76,169,576	82,123,648	68,162,000	39,306,287	...	...	...	411,566	...	...	144,331,576	121,018,369
Policy and internal services	210,627,779	168,763,246	15,205,000	31,688,108	297,900	239,002	5,665,000	3,918,397	...	...	220,465,679	196,771,959
Sub-total	1,120,193,146	1,050,839,632	129,843,000	123,115,343	321,121,473	252,624,284	54,139,000	47,583,633	...	...	1,517,018,619	1,378,995,626
Revenues netted against expenditures	(54,139,000)	(47,583,633)	...	...	...	...	(54,139,000)	(47,583,633)	...	...	...	...
Total Department—Budgetary	**1,066,054,146**	**1,003,255,999**	**129,843,000**	**123,115,343**	**321,121,473**	**252,624,284**	...	...	...	...	**1,517,018,619**	**1,378,995,626**
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...
Total Ministry—												
Budgetary	**1,066,054,146**	**1,003,255,999**	**129,843,000**	**123,115,343**	**321,121,473**	**252,624,284**	...	...	...	...	**1,517,018,619**	**1,378,995,626**
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Fisheries and oceans science				
...	15,500	...	...	15,500	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	15,500	...	...	15,500
					Habitat management and environment science				
...	...	...	41,500	41,500	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	41,500	...	...	...
					Hydrography				
...	46,000	45,300	...	91,300	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	91,245	55	...	46,000
					Fisheries management				
...	...	...	7,000	7,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	7,000	...	...	...
					Policy and internal services				
...	152,500	(45,300)	(48,500)	58,700	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	58,700	...	173,000
...	**214,000**	...	...	**214,000**	**Total—Grants**	**155,245**	**58,755**	...	**234,500**
					Contributions				
					Rescue, safety and environmental response				
...	3,500,000	...	...	3,500,000	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	3,383,205	116,795	...	2,989,951
...	192,000	...	...	192,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	192,000	...	...	192,000
...	3,692,000	...	...	3,692,000		3,575,205	116,795	...	3,181,951

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Fisheries and oceans science				
...	5,700	...	952,889	958,589	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	958,589	...	...	1,009,050
...	...	925,450	(121,389)	804,061	Contribution to the Youth Employment Strategy	712,445	91,616	...	753,160
...	5,700	925,450	831,500	1,762,650		1,671,034	91,616	...	1,762,210
					Habitat management and environmental science				
...	...	...	478,400	478,400	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	478,310	90	...	809,000
...	...	...	230,400	230,400	Contributions under the Youth Employment Initiatives	230,400	...	...	366,693
...	...	...	2,029,400	2,029,400	Contributions to support the Pacific salmon resource rebuilding	2,027,056	2,344	...	...
...	...	...	2,738,200	2,738,200		2,735,766	2,434	...	1,175,693
					Hydrography				
...	...	...	41,000	41,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	41,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	6,000
...	...	...	41,000	41,000		41,000	...	...	6,000
					Fisheries management				
...	6,150,000	...	202,200	6,352,200	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	5,321,763	1,030,437	...	7,726,667
...	962,000	...	...	962,000	Contribution to the Pacific Salmon Foundation	413,210	548,790	...	358,714
...	2,915,000	...	(24,000)	2,891,000	Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	2,164,247	726,753	...	2,252,593
...	182,100	...	(182,100)	...	Contribution to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	...	...	...	...
...	29,200,000	2,000,000	938,000	32,138,000	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	31,315,096	822,904	...	29,303,580

...	...	...	55,000,000	55,000,000	Contributions under Fisheries access program	15,185,850	39,814,150	...	...
...	175,000	...	...	175,000	Contributions to organizations to provide assistance to Canadian sealing industry	96,081	78,919	...	445,696
					Contribution under the Canadian Fisheries Adjustment and Restructuring Plan:				
...	98,000,000	8,848,423	(16,290,200)	90,558,223	Atlantic groundfish licence retirement program	66,014,353	24,543,870	...	87,564,139
...	...	10,600,000	138,200	10,738,200	Contributions under the Atlantic early retirement program	10,738,109	91	...	13,309,429
...	...	19,000,000	(19,000,000)	...	Contributions under the British Columbia early retirement program for fishers	...	...	...	...
...	...	500,000	274,000	774,000	Contributions to support Aboriginal selective fishing program	774,000	...	...	1,001,779
...	...	550,000		550,000	Pacific fisheries development program	285,154	264,846	...	...
...	...	...	103,058,600	103,058,600	Contributions under the Pacific salmon commercial licence retirement program	102,837,569	221,031	...	88,885,613
...	...	2,300,000	(2,300,000)	...	Contributions to support the Pacific salmon resource rebuilding program	...	...	...	...
...	...	1,000,000	1,007,200	2,007,200	Contributions to support the Pacific selective fishing program	1,958,332	48,868	...	...
...	...	...	6,500	6,500	Contributions under the Pacific salmon vessel tie-up program	6,500	...	...	7,776,210
...	...	3,540,000	...	3,540,000	Contributions under the Northern Labrador commercial salmon licence retirement program	3,455,872	84,128	...	2,940,000
...	...	431,900	8,600	440,500	Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	440,500	...	...	431,900
...	...	...	688,900	688,900	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	682,400	6,500	...	69,000
...	200,000	...	(200,000)	...	(S) Liabilities under the *Fisheries Improvement Loans Act*	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	426,448
...	137,784,100	48,770,323	123,325,900	309,880,323		241,689,036	68,191,287	...	242,491,768
					Harbours				
...	...	1,100,000	1,454,100	2,554,100	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	2,517,996	36,104	...	530,750
					Policy and internal services				
...	379,200	...	(140,000)	239,200	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	239,002	198	...	9,000
...	131,000,000	...	(131,000,000)	...	Contributions under the Pacific salmon commercial licence retirement program of the Canadian Fisheries Adjustment and Restructuring Plan	...	...	...	...
...	131,379,200	...	(131,140,000)	239,200		239,002	198	...	9,000
...	272,861,000	50,795,773	(2,749,300)	320,907,473	**Total—Contributions**	252,469,039	68,438,434	...	249,157,372

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Ministry Summary by Business Line				
...	3,692,000	...	...	3,692,000	Rescue, safety and environmental response	3,575,205	116,795	...	3,181,951
...	21,200	925,450	831,500	1,778,150	Fisheries and oceans science	1,686,534	91,616	...	1,777,710
...	...	...	2,779,700	2,779,700	Habitat management and environmental science	2,777,266	2,434	...	1,175,693
...	46,000	45,300	41,000	132,300	Hydrography	132,245	55	...	52,000
...	137,784,100	48,770,323	123,332,900	309,887,323	Fisheries management	241,696,036	68,191,287	...	242,491,768
...	...	1,100,000	1,454,100	2,554,100	Harbours	2,517,996	36,104	...	530,750
...	131,531,700	(45,300)	(131,188,500)	297,900	Policy and internal services	239,002	58,898	...	182,000
...	273,075,000	50,795,773	(2,749,300)	321,121,473	**Total Ministry**	252,624,284	68,497,189	...	249,391,872

(*S*) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	27,713,000	29,383,333	29,136,129
Employee deductions for employee housing	482,000	19,387	19,503
Prescott shops operations	90,000	...	...
Revenues from rentals and concessions	...	15,837	14,127
Miscellaneous recoveries	...	383,124	383,871
	28,285,000	29,801,681	29,553,630
Marine communications and traffic services			
Coast guard radio tolls	281,000	367,095	455,955
Recovery from Environment Canada	14,000	...	...
Employee deductions for employee housing	...	...	128,044
Revenues from rentals and concessions	...	75,407	58,059
Miscellaneous	...	215,781	72,361
	295,000	658,283	714,419
Icebreaking operations			
Eastern Arctic sealift	6,000,000	7,061,304	7,039,527
Marine service fees	13,824,000	5,209,103	1,139,837
Miscellaneous	...	35,354	321,502
	19,824,000	12,305,761	8,500,866
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	70,000	160,540	78,513
Miscellaneous	...	327,405	253,546
	70,000	487,945	332,059
Fleet management			
Miscellaneous recoveries	...	255,603	387,443
Revenues from rentals and concessions	...	...	204,958
Miscellaneous	...	155,963	190,801
	...	411,566	783,202
Policy and internal services			
Canadian Coast Guard College	2,200,000	3,918,397	3,200,913
Miscellaneous recoveries	3,465,000	...	...
	5,665,000	3,918,397	3,200,913
Total Ministry—Budgetary	**54,139,000**	**47,583,633**	**43,085,089**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	2,949,617	2,163,381
Total tax revenues	**2,949,617**	**2,163,381**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,735,778	3,047,892
Adjustments to prior year's payables	1,904,582	906,777
	3,640,360	3,954,669
Privileges, licences and permits—		
Fees	118,847	322,743
Licences	38,413,198	39,363,700
Oyster leases	108,323	65,013
Bait	44,745	46,666
Vessel and fishermen registrations	3,099,842	3,313,601
Small craft harbours—		
Wharfage, berthage and leases	1,929,732	2,077,576
Licences	69,753	119,978
Other wharf revenues	71,413	89,444
	43,855,853	45,398,721
Service fees—		
Rental of land, buildings, vehicles and machinery	254,232	219,040
Sundries	288,506	283,999
	542,738	503,039
Proceeds from sales—		
Proceeds from sale of publications	2,625,945	2,713,222
Sundry sales	183,071	816,384
	2,809,016	3,529,606
Proceeds from the disposal of surplus Crown assets	1,790,387	1,979,049
Miscellaneous non-tax revenues—		
Seizures and forfeitures	317,651	508,372
Fines	1,387,296	1,327,171
Sundries	1,207,867	398,627
	2,912,814	2,234,170
Total non-tax revenues	**55,551,168**	**57,599,254**
Total Ministry	**58,500,785**	**59,762,635**

SECTION 9

1999-2000

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission
NAFTA Secretariat, Canadian Section
Northern Pipeline Agency

CONTENTS

Page

Program objective and business line description 9.2
Ministry summary 9.6
Programs by business line........................... 9.13
Transfer payments 9.15
Details of respendable amounts....................... 9.23
Revenues... 9.24

Department

Objective

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Description

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other Government departments

Enable other Government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Description

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the 6 program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA. The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the 6 priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other Government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It houses the Agency's library and document collections, as well as numerous national and international databases, and produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfil their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services business line provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Description

NAFTA Secretariat

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of Chapter 8 of the Canada-Israel Free Trade Agreement and Chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act.*

Business Line Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	869,966,000	...	...	869,966,000	1	Operating expenditures				
...	...	80,206,553	...	80,206,553	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $1,731,600 from Foreign Affairs and International Trade Vote 5				
...	...	...	1,731,600	1,731,600		Transfer from: Vote 5				
...	...	...	857,000	857,000		TB Vote 10 (1)				
...	...	...	6,441,925	6,441,925		TB Vote 15 (1)				
...	869,966,000	80,206,554	9,030,525	959,203,079		Total—Vote 1	908,235,541	50,967,538	...	840,928,559
...	87,690,000	...	...	87,690,000	5	Capital expenditures				
...	...	43,875,400	...	43,875,400	5a	Capital expenditures				
...	...	...	(1,731,600)	(1,731,600)		Transfer to Vote 1				
...	87,690,000	43,875,400	(1,731,600)	129,833,800		Total—Vote 5	120,919,481	8,914,319	...	155,346,860
...	312,367,000	...	...	312,367,000	10	Grants and contributions				
...	...	111,983,945	...	111,983,945	10a	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	312,367,000	111,983,946	...	424,350,946		Total—Vote 10	408,707,609	15,643,337	...	362,154,959
...	...	45,000,000	...	45,000,000	11a	To forgive certain debts and obligations due to Her Majesty in right of Canada in an aggregate amount of $45,000,000 representing a decrease to the principal balances owed by six debtors	41,015,331	3,984,669	...	...
...	48,900	...	1,816	50,716	(S)	Minister of Foreign Affairs—Salary and motor car allowance	50,716	...	...	49,562
...	48,900	...	1,816	50,716	(S)	Minister for International Trade—Salary and motor car allowance	50,716	...	...	49,562
...	250,000	...	(87,988)	162,012	(S)	Payments under the *Diplomatic Service (Special) Superannuation Act*	162,012	...	...	208,605
...	82,883,000	...	12,699,000	95,582,000	(S)	Contributions to employee benefit plans	95,582,000	...	...	84,586,000
21,220,599	(1,635,000)	...	1,635,000	21,220,599	(S)	Passport Office Revolving Fund	8,199,048	...	13,021,551	7,484,059
...	...	...	2,463,748	2,463,748	(S)	Refunds of amounts credited to revenues in previous years	2,463,748	...	...	530,966
...	...	...	29,093	29,093	(S)	Collection agency fees	29,093	...	...	16,465
795,200	...	...	2,012,977	2,808,177	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,049,499	...	758,678	2,281,890
22,015,799	1,351,618,800	281,065,900	26,054,387	1,680,754,886		Total budgetary	1,587,464,794	79,509,863	13,780,229	1,453,637,487
					L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, *Appropriation*				

10,464,151	...	...	...	10,464,151		*Act No. 1, 1971*. Limit $22,500,000 (Net)	(721,490)	...	11,185,641	739,715
32,820,790	...	...	...	32,820,790	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit $50,000,000 (Net)	4,990,764	...	27,830,026	7,807,621
43,284,941	...	...	...	43,284,941		Total non-budgetary	4,269,274	...	39,015,667	8,547,336
						Total Department—				
22,015,799	**1,351,618,800**	**281,065,900**	**26,054,387**	**1,680,754,886**		**Budgetary**	**1,587,464,794**	**79,509,863**	**13,780,229**	**1,453,637,487**
43,284,941	**...**	**...**	**...**	**43,284,941**		**Non-budgetary**	**4,269,274**	**...**	**39,015,667**	**8,547,336**
						Canadian Commercial Corporation				
...	10,549,000	...	...	10,549,000	15	Program expenditures				
...	...	7,000,000	...	7,000,000	15b	Program expenditures				
...	10,549,000	7,000,000	...	17,549,000		Total—Vote 15	17,548,179	821	...	15,443,342
...	10,549,000	7,000,000	...	17,549,000		Total budgetary	17,548,179	821	...	15,443,342
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit $10,000,000 (Net)	...	...	10,000,000	...
						Total Program—				
...	**10,549,000**	**7,000,000**	**...**	**17,549,000**		**Budgetary**	**17,548,179**	**821**	**...**	**15,443,342**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
						Canadian International Development Agency				
...	100,717,000	...	...	100,717,000	20	Operating expenditures				
...	...	5,739,152	...	5,739,152	20a	Operating expenditures				
...	...	...	231,181	231,181		Transfer from: TB Vote 5 (1)				
...	...	...	350,000	350,000		TB Vote 10 (1)				
...	...	...	2,711,506	2,711,506		TB Vote 15 (1)				
...	...	...	(693,149)	(693,149)		Transfer to Vote 30				
...	100,717,000	5,739,152	2,599,538	109,055,690		Total—Vote 20	108,707,302	348,388	...	98,649,010
...	...	13,626,969	...	13,626,969	21b	To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to $13,626,969 representing reductions to the principal balances owed by Costa Rica	13,626,969	...	...	24,256,992
...	17,500,000	...	...	17,500,000	25	Capital expenditures				
...	...	3,000,000	...	3,000,000	25a	Capital expenditures				
...	17,500,000	3,000,000	...	20,500,000		Total—Vote 25	19,799,898	700,102	...	18,133,199
...	1,347,121,000	...	...	1,347,121,000	30	Grants and contributions				
...	...	89,482,266	...	89,482,266	30a	Grants and contributions				
...	...	28,164,968	...	28,164,968	30b	Transfer of $693,149 from Foreign Affairs and International Trade Vote 20				
...	...	...	693,149	693,149		Transfer from Vote 20				
...	1,347,121,000	117,647,234	693,149	1,465,461,383		Total—Vote 30	1,457,442,063	8,019,320	...	1,463,940,321

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	48,900	...	2,088	50,988	(S)	Minister for International Cooperation—Salary and motor car allowance	50,988	...	...	49,978
...	325,835,000	...	(78,480,047)	247,354,953	(S)	Payments (encashment of notes) to the International Financial Institutions Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)	247,354,953	...	...	238,955,658
...	13,543,400	...	1,882,895	15,426,295	(S)	Contributions to employee benefit plans	15,426,295	...	...	14,343,892
3,945	...	...	6,938	10,883	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,945	6,938	7,666
3,945	1,804,765,300	140,013,355	(73,295,439)	1,871,487,161		Total budgetary	1,862,408,468	9,071,755	6,938	1,858,336,716
						International Financial Institutions Fund Accounts				
...	1	...	137,699,999	137,700,000	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $137,700,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)	137,700,000	...	...	137,708,008
						International Financial Institutions Investment Accounts				
...	3,362,382	...	(3,362,382)	...	L40	Payment not to exceed US $2,232,954 to multilateral development banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US $111,647,700 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $26,391,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US $473,571,550 (Gross)				
					L40b	To increase the payments permitted to international financial institutions, from US $2,232,954 authorized by Canadian International Development Agency Vote L40, *Appropriation Act No. 2, 1999-2000*, to US $5,060,337, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $7,489,300 on February 11, 2000, in accordance with the *International Development*				

...	...	1	(1)	...		*(Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
...	3,362,382	1	(3,362,383)	...		Total—Vote L40	...	...	...	...
...	39,834,433	4,200,000	(44,034,433)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
73,929,100	...	...	...	73,929,100		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(2,905,810)	(2,905,810)		Exchange valuation adjustment to the unused authority at year end				
73,929,100	...	...	(2,905,810)	71,023,290		Total (2)	...	...	71,023,290	...
						African Development Bank				
...	...	...	4,588,594	4,588,594	(S)	Issuance of non-interest bearing, non-negotiable demand mand notes in an amount not to exceed US $5,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the African Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US $83,300,000 (Gross)	4,588,594	...	...	...
					(S)	(L) Authorization to subscribe for 47,772 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
677,396,028	...	...	...	677,396,028		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	61,372,098	61,372,098		Exchange valuation adjustment to the unused authority at year end				
677,396,028	...	...	61,372,098	738,768,126		Total (2)	...	...	738,768,126	...
						Asian Development Bank				
...	...	...	3,362,382	3,362,382	L35	Payment not to exceed US $2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $3,362,382 on January 11, 1999, and to confirm that Canada's callable capital related to this payment is US $111,647,700 (Gross)	...	...	3,362,382	3,346,081
					L35	Issuance of non-interest bearing, non-negotiable demand mand notes in an amount not to exceed US $3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the pur-				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	3,349,431	3,349,431		pose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US $167,471,550 (Gross)	38,686	...	3,310,745	5,019,122
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
2,910,130,950	...	...	...	2,910,130,950		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(90,919,384)	(90,919,384)		Exchange valuation adjustment to the unused authority at year end				
2,910,130,950	...	...	(90,919,384)	2,819,211,566		Total (2)	...	...	2,819,211,566	...
						Inter-American Development Bank				
...	...	...	6,452,133	6,452,133	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $4,042,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Inter-American Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US $202,100,000 (Gross)	6,452,133	...	...	6,169,142
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
5,832,949,036	...	...	...	5,832,949,036		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(229,266,175)	(229,266,175)		Exchange valuation adjustment to the unused authority at year end				
5,832,949,036	...	...	(229,266,175)	5,603,682,861		Total (2)	...	...	5,603,682,861	...
9,494,405,114	43,196,816	4,200,001	(153,663,548)	9,388,138,383		Total non-budgetary	148,779,413	...	9,239,358,970	152,242,353
						Total Program—				
3,945	1,804,765,300	140,013,355	(73,295,439)	1,871,487,161		**Budgetary**	1,862,408,468	9,071,755	6,938	1,858,336,716
9,494,405,114	43,196,816	4,200,001	(153,663,548)	9,388,138,383		**Non-budgetary**	148,779,413	...	9,239,358,970	152,242,353

						Export Development Corporation				
...	...	1	...	1	41a	To increase, pursuant to subsection 10(3) of the *Export Development Act*, the contingent liability of the Corporation, in respect of the principal amounts owing under all outstanding insurance, reinsurance, or guarantee arrangements that the Corporation may enter into from ten times the authorized capital of the Export Development Corporation to $17,500,000,000	...	1	...	...
...	130,000,000	...	(130,000,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the *Export Development Act* (see below) (3)				
...	...	...	(3,774,710)	(3,774,710)		Transfer from non-budgetary authority (3)				
...	130,000,000	...	(133,774,710)	(3,774,710)		Total budgetary authority related to section 24 (3)	(3,774,710)	...	...	60,056
...	...	...	25,631,563	25,631,563	(S)	Administration expenses	25,631,563	...	...	22,173,751
...	130,000,000	1	(108,143,147)	21,856,854		Total budgetary	21,856,853	1	...	22,233,807
516,800,000	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the *Export Development Act*, section 11. Limit $1,500,000,000 (Gross)	...	...	516,800,000	...
12,248,294,995	...	...	(1,410,845,995)	10,837,449,000		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	10,837,449,000	...
10,254,391,555	108,200,000	...	(82,388,048)	10,280,203,507	(S)	Total authorized limit of $13,000,000,000 pursuant to section 24 of the *Export Development Act* related to loans made and committed in accordance with section 23 (3)				
...	...	...	3,774,710	3,774,710		Less: budgetary portion of the authority (see above) (3)				
10,254,391,555	108,200,000	...	(78,613,338)	10,283,978,217		Total non-budgetary authority related to section 24 (Net) (3)	(228,959,570)	...	10,512,937,787	(2,134,682)
23,019,486,550	108,200,000	...	(1,489,459,333)	21,638,227,217		Total non-budgetary	(228,959,570)	...	21,867,186,787	(2,134,682)
						Total Program—				
...	**130,000,000**	**1**	**(108,143,147)**	**21,856,854**		**Budgetary**	**21,856,853**	**1**	**...**	**22,233,807**
23,019,486,550	**108,200,000**	**...**	**(1,489,459,333)**	**21,638,227,217**		**Non-budgetary**	**(228,959,570)**	**...**	**21,867,186,787**	**(2,134,682)**
						International Development Research Centre				
...	82,444,000	...	...	82,444,000	45	Payments to the International Development Research Centre				
...	...	4,307,000	...	4,307,000	45a	Payments to the International Development Research Centre				
...	...	...	268,000	268,000		Transfer from TB Vote 15 (1)				
...	82,444,000	4,307,000	268,000	87,019,000		Total—Vote 45	87,019,000	...	...	86,488,000
...	**82,444,000**	**4,307,000**	**268,000**	**87,019,000**		**Total Program—Budgetary**	**87,019,000**	**...**	**...**	**86,488,000**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						International Joint Commission				
...	5,750,000	...	...	5,750,000	50	Program expenditures				
...	...	354,000	...	354,000	50a	Program expenditures				
...	...	...	72,016	72,016		Transfer from: TB Vote 10 (1)				
...	...	...	20,000	20,000		TB Vote 15 (1)				
...	5,750,000	354,000	92,016	6,196,016		Total—Vote 50	5,694,617	501,399	...	4,919,034
...	428,000	...	66,000	494,000	(S)	Contributions to employee benefit plans	494,000	...	...	468,000
...	**6,178,000**	**354,000**	**158,016**	**6,690,016**		**Total Program—Budgetary**	**6,188,617**	**501,399**	...	**5,387,034**
						NAFTA Secretariat, Canadian Section				
...	2,086,000	...	...	2,086,000	55	Program expenditures				
...	...	...	23,611	23,611		Transfer from TB Vote 15 (1)				
...	2,086,000	...	23,611	2,109,611		Total—Vote 55	1,681,168	428,443	...	1,495,767
...	138,000	...	...	138,000	(S)	Contributions to employee benefit plans	138,000	...	...	145,000
...	**2,224,000**	...	**23,611**	**2,247,611**		**Total Program—Budgetary**	**1,819,168**	**428,443**	...	**1,640,767**
						Northern Pipeline Agency				
...	237,000	...	...	237,000	60	Program expenditures				
...	...	...	6,000	6,000		Transfer from TB Vote 15 (1)				
...	237,000	...	6,000	243,000		Total—Vote 60	202,767	40,233	...	142,720
...	22,000	...	...	22,000	(S)	Contributions to employee benefit plans	22,000	...	...	24,000
...	**259,000**	...	**6,000**	**265,000**		**Total Program—Budgetary**	**224,767**	**40,233**	...	**166,720**
						Total Ministry—				
22,019,744	**3,388,038,100**	**432,740,256**	**(154,928,572)**	**3,687,869,528**		**Budgetary**	**3,584,529,846**	**89,552,515**	**13,787,167**	**3,443,333,873**
32,567,176,605	**151,396,816**	**4,200,001**	**(1,643,122,881)**	**31,079,650,541**		**Non-budgetary**	**(75,910,883)**	...	**31,155,561,424**	**158,655,007**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Collective agreements.

(2) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(3) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
International business development	272,379,130	256,903,535	4,535,766	4,222,313	16,783,521	15,585,057	8,050,000	2,827,527	...	...	285,648,417	273,883,378
Trade and economic policy	101,712,358	94,942,611	3,085,431	2,844,373	109,207,112	107,161,872	...	...	...	...	214,004,901	204,948,856
International security and cooperation	187,436,865	175,364,587	10,334,949	10,191,827	275,466,200	263,124,487	...	...	...	...	473,238,014	448,680,901
Assistance to Canadians abroad (consular services)	49,522,180	46,902,270	1,321,874	1,213,599	...	...	2,230,000	2,119,390	...	...	48,614,054	45,996,479
Public diplomacy	72,024,742	66,901,342	1,283.742	1,175,674	22,879,112	22,821,193	1,103,000	788,000	...	...	95,084,596	90,110,209
Corporate services—												
Budgetary	231,161,555	220,560,959	102,982,245	95,430,556	177,012	177,012	12,290,000	9,378,894	...	...	322,030,812	306,789,633
Non-budgetary	...	...	...	...	...	...	...	...	43,284,941	4,269,274	43,284,941	4,269,274
Services to other Government departments	214,623,700	203,015,152	6,289,793	5,841,139	...	...	...	...	...	...	220,913,493	208,656,291
Passport services	76,244,515	67,625,828	5,497,084	5,497,084	...	...	60,521,000	64,923,865	...	...	21,220,599	8,199,047
Sub-total—												
Budgetary	1,205,105,045	1,132,216,284	135,330,884	126,416,565	424,512,957	408,869,621	84,194,000	80,037,676	...	...	1,680,754.886	1,587,464,794
Non-budgetary	...	...	...	...	...	...	...	...	43,284,941	4,269,274	43,284,941	4,269,274
Revenues netted against expenditures	(84,194,000)	(80,037,676)	...	...	...	...	(84,194,000)	(80,037,676)	...	...	...	...
Total Department—												
Budgetary	**1,120,911,045**	**1,052,178,608**	**135,330,884**	**126,416,565**	**424,512,957**	**408,869,621**	...	...	...	...	**1,680,754,886**	**1,587,464,794**
Non-budgetary	...	...	...	...	...	...	...	...	**43,284,941**	**4,269,274**	**43,284,941**	**4,269,274**
Canadian Commercial Corporation—												
Budgetary	**17,549,000**	**17,548,179**	...	...	...	...	...	...	...	...	**17,549,000**	**17,548,179**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000,000**	...	**10,000,000**	...
Canadian International Development Agency												
Geographic programs	59,401,893	59,382,136	...	...	658,833,587	651,746,643	...	...	...	...	718,235,480	711,128,779
Countries in transition	7,866,818	7,866,818	...	...	116,788,200	116,449,548	...	...	...	...	124,655,018	124,316,366
Multilateral programs—												
Budgetary	5,622,759	5 622,759	...	...	660,200,404	659,715,909	...	...	...	...	665,823,163	665,338,668
Non-budgetary	...	...	...	...	...	...	...	...	9,388,138,383	148,779,413	9,388,138,383	148,779,413
Canadian partnership	12,152,723	12,152,723	...	...	271,822,877	271,739,844	...	...	...	...	283,975,600	283,892,567

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Policy	8,888,484	8,888,484	...	...	...	...	...	...	...	...	8,888,484	8,888,484
Communications	6,862,231	6,862,231	...	...	5,171,268	5,114,517	...	...	...	...	12,033,499	11,976,748
Corporate services	37,375,917	37,066,958	20,500,000	19,799,898	...	...	...	...	...	...	57,875,917	56,866,856
Total Program—												
Budgetary	138,170,825	137,842,109	20,500,000	19,799,898	1,712,816,336	1,704,766,461	...	...	...	...	1,871,487,161	1,862,408,468
Non-budgetary	...	...	...	...	...	...	...	...	9,388,138,383	148,779,413	9,388,138,383	148,779,413
Export Development Corporation—												
Budgetary	21,856,854	21,856,853	...	...	...	...	...	...	...	...	21,856,854	21,856,853
Non-budgetary	...	...	...	...	...	...	...	...	21,638,227,217	(228,959,570)	21,638,227,217	(228,959,570)
International Development Research Centre—												
Budgetary	87,019,000	87,019,000	...	...	...	...	...	...	...	...	87,019,000	87,019,000
International Joint Commission												
Operation and administration of the Canadian Section Office	4,572,920	4,285,845	...	...	...	...	...	...	...	...	4,572,920	4,285,845
Operation and administration of the Great Lakes Regional Office	2,117,096	1,902,772	...	...	...	...	...	...	...	...	2,117,096	1,902,772
Total Program—Budgetary	6,690,016	6,188,617	...	...	...	...	...	...	...	...	6,690,016	6,188,617
NAFTA Secretariat, Canadian Section—												
Budgetary	2,247,611	1,819,168	...	...	...	...	...	...	...	...	2,247,611	1,819,168
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline	265,000	224,767	...	...	...	...	...	...	...	...	265,000	224,767
Total Program—Budgetary	265,000	224,767	...	...	...	...	...	...	...	...	265,000	224,767
Total Ministry—												
Budgetary	1,394,709,351	1,324,677,301	155,830,884	146,216,463	2,137,329,293	2,113,636,082	...	...	...	...	3,687,869,528	3,584,529,846
Non-budgetary	...	...	...	...	...	...	...	...	31,079,650,541	(75,910,883)	31,079,650,541	(75,910,883)

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					International business development				
...	100,000	...	(100,000)	...	Grants for Asia-Pacific International Business Development	...	...	...	18,000
...	2,000,000	...	(1,240,000)	760,000	Grants under the Program for export market development	760,000	...	...	785,000
...	2,100,000	...	(1,340,000)	760,000		760,000	...	...	803,000
					International security and cooperation				
...	25,000	1	34,999	60,000	United Nations Voluntary Fund for Victims of Torture	60,000	...	...	25,000
...	500,000	...	(500,000)	...	Grants for Asia-Pacific Initiatives	...	...	...	500,000
...	5,392,000	...	1,530,000	6,922,000	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	5,771,058	1,150,942	...	5,794,524
...	16,000	...	(16,000)	...	Grants for payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	...	...	...
...	...	...	100,000	100,000	Chemical Weapons Convention Action Fund	100,000	...	...	...
...	5,933,000	1	1,148,999	7,082,000		5,931,058	1,150,942	...	6,319,524
					Public diplomacy				
...	13,600,000	2,300,000	337,606	16,237,606	Grants in aid of academic relations	16,214,741	22,865	...	13,183,251
...	5,494,000	...	643,506	6,137,506	Grants in aid of cultural relations	6,102,452	35,054	...	4,895,897
...	4,000	...	...	4,000	International Baccalaureate Office	4,000	...	...	4,000
...	19,098,000	2,300,000	981,112	22,379,112		22,321,193	57,919	...	18,083,148
					Corporate services				
...	15,000	...	...	15,000	Foreign Service Community Association	15,000	...	...	15,000
...	250,000	...	(87,988)	162,012	(S) Payments under the *Diplomatic Service (Special) Superannuation Act*	162,012	...	...	208,605
...	265,000	...	(87,988)	177,012		177,012	...	...	223,605
...	27,396,000	2,300,001	702,123	30,398,124	**Total—Grants**	29,189,263	1,208,861	...	25,429,277
					Contributions				
					International business development				
...	90,000	...	...	90,000	Technology development with Europe	88,330	1,670	...	75,872
...	9,520,000	...	1,360,000	10,880,000	Contributions under the Program for export market development	10,880,000	...	...	9,271,739

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	300,000	...	(96,479)	203,521	Contributions for Asia-Pacific International Business Development	50,000	153,521	...	253,635
...	...	4,900,000	(50,000)	4,850,000	Contributions under the Program for export market development—Investment	3,806,727	1,043,273	...	2,765,115
...	9,910,000	4,900,000	1,213,521	16,023,521		14,825,057	1,198,464	...	12,366,361
					Trade and economic policy				
...	151,000	...	...	151,000	International commodity organizations (3,486,895 Belgian Francs)	130,972	20,028	...	150,190
...	397,000	...	...	397,000	World Customs Organization (9,167,500 Belgian Francs)	361,074	35,926	...	422,163
...	9,863,000	...	(1,000,000)	8,863,000	International Atomic Energy Agency (US $990,547) (66,974,926 Austrian Shillings)	7,729,468	1,133,532	...	9,176,955
...	1,072,000	...	378,556	1,450,556	International Energy Agency (3,998,190 French Francs)	1,446,970	3,586	...	820,242
...	5,285,000	...	(844,344)	4,440,656	World Trade Organization (4,910,525 Swiss Francs)	4,432,994	7,662	...	5,175,025
...	7,724,000	...	...	7,724,000	Organization for Economic Cooperation and Development (28,815,863 French Francs)	7,228,294	495,706	...	6,531,000
...	154,000	...	...	154,000	Organization for Economic Cooperation and Development Centre for Education and Research (575,054 French Francs)	119,515	34,485	...	130,000
...	402,000	...	276,888	678,888	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,500,000 French Francs)	677,108	1,780	...	382,011
...	603,000	...	...	603,000	World Intellectual Property Organization (560,000 Swiss Francs)	417,595	185,405	...	547,656
...	579,000	...	...	579,000	Asia-Pacific Economic Cooperation Secretariat (US $382,200)	456,528	122,472	...	462,984
...	53,000	...	...	53,000	Wassenaar arrangement (425,820 Austrian Shillings)	48,342	4,658	...	53,038
...	...	84,113,012	...	84,113,012	Contributions to provinces related to softwood lumber export controls	84,113,012	...	...	62,530,887
...	26,283,000	84,113,012	(1,188,900)	109,207,112		107,161,872	2,045,240	...	86,382,151
					International security and cooperation				
...	13,042,000	...	...	13,042,000	Agency for Cultural and Technical Cooperation in Francophone Countries (48,654,625 French Francs)	10,516,541	2,525,459	...	11,030,540
...	1,477,000	...	...	1,477,000	Commonwealth Foundation (577,150 Pounds Sterling)	1,309,803	167,197	...	1,379,832
...	5,410,000	...	...	5,410,000	Commonwealth Secretariat (2,113,719 Pounds Sterling)	4,885,184	524,816	...	5,072,445
...	1,674,000	...	...	1,674,000	Commonwealth Youth Program (654,160 Pounds Sterling)	1,520,657	153,343	...	1,575,831
...	14,408,000	...	(1,700,000)	12,708,000	Food and Agriculture Organization (US $9,507,080)	12,624,564	83,436	...	13,611,933
...	1,934,000	...	...	1,934,000	International Civil Aviation Organization (US $1,276,120)	1,748,631	185,369	...	1,512,556
...	10,799,000	...	(1,719,138)	9,079,862	International Labour Organization (10,034,400 Swiss Francs)	8,759,108	320,754	...	10,376,994

...	467,000	...	...	467,000	International Maritime Organization (182,400 Pounds Sterling)	365,878	101,122	...	435,160
					North Atlantic Treaty Organization—				
...	12,087,000	...	(2,725,000)	9,362,000	Civil administration (279,108,271 Belgian Francs)	9,064,823	297,177	...	10,555,097
...	2,517,000	...	25,000	2,542,000	Science programs (58 132 384 Belgian Francs)	2,533,610	8,390	...	2,028,438
...	792,000	...	(3,000)	789,000	Activities of the international French-speaking community	789,000	...	...	973,054
...	66,000	...	...	66,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (24,833,457 CFA)	48,200	17,800	...	55,721
...	30,000	...	...	30,000	United Nations Fund for Indigenous Populations	30,000	...	...	30,000
...	15,970,000	...	(2,200,000)	13,770,000	United Nations Educational, Scientific and Cultural Organization (36,648,780 French Francs) (US $4,055,700)	13,686,240	83,760	...	13,957,117
...	52,375,000	...	(4,477,869)	47,897,131	United Nations Organization (US $34,559,800)	47,703,929	193,202	...	43,437,064
...	18,071,000	...	(1,571,000)	16,500,000	World Health Organization (US $11,924,000)	16,227,864	272,136	...	16,412,163
...	48,165,000	...	7,388,002	55,553,002	United Nations peacekeeping operations (US $31,781,160)	55,059,876	493,126	...	33,936,594
...	5,550,000	...	...	5,550,000	Projects and development activities resulting from francophone summits	5,550,000	...	...	5,550,000
...	3,586,000	...	...	3,586,000	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (4,560,559 Netherlands Guilders)	1,036,616	2,549,384	...	2,116,764
...	10,036,000	...	3,860,000	13,896,000	Organization for Security and Cooperation in Europe (80,387,500 Austrian Shillings)	13,892,065	3,935	...	15,948,015
...	619,000	...	(160,000)	459,000	Non-proliferation, arms control and disarmament (US $408,474)	287,616	171,384	...	279,517
...	4,412,000	...	...	4,412,000	Comprehensive Nuclear-Test-Ban Treaty Organization (US $2,910,975)	2,852,183	1,559,817	...	2,685,928
...	1,100,000	...	80,000	1,180,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	1,168,800	11,200	...	1,186,800
...	600,000	...	391,499	991,499	Support of Canadian interests abroad	941,431	50,068	...	499,014
...	1,553,000	...	220,000	1,773,000	Support of foreign policy consultation, research and outreach	1,757,670	15,330	...	1,800,158
...	925,000	...	...	925,000	United Nations Voluntary Fund for the Environment	925,000	...	...	1,850,000
...	985,000	...	...	985,000	Roosevelt Campobello International Park Commission (US $650,000)	984,029	971	...	946,400
...	13,984,000	...	...	13,984,000	Organization of American States (US $9,227,086)	13,297,128	686,872	...	13,157,594
...	1,192,000	...	129,000	1,321,000	Peace Implementation Council (667,903 ECU)	1,320,768	232	...	736,960
...	32,000	...	...	32,000	Permanent Court of Arbitration (40,080 Netherlands Guilders)	23,904	8,096	...	27,530
...	11,000	...	1,900	12,900	International Fact Finding Commission (10,266 Swiss Francs)	12,737	163	...	10,556
...	1,669,000	...	1,042,873	2,711,873	Contributions for Asia-Pacific Initiatives	2,629,375	82,498	...	1,836,000
...	60,000	...	...	60,000	International Social Service Canada	60,000	...	...	60,000
...	242,000	...	...	242,000	International Seabed Authority (US $160,000)	...	242,000	...	...
...	850,000	2,238,600	242,375	3,330,975	Peacebuilding Program	3,176,163	154,812	...	1,276,360
...	1,788,000	...	209,473	1,997,473	International environmental agreements	1,908,311	89,162	...	2,145,363
...	200,000	...	...	200,000	International Year 2000 Preparedness Initiatives	116,338	83,662	...	37,000
...	350,000	4,465,000	(612,375)	4,202,625	Canadian Landmine Fund	4,169,162	33,463	...	3,291,993
...	...	4,900,000	58,000	4,958,000	Contribution to the Inter-American Institute for Cooperation on Agriculture	4,957,027	973	...	5,157,959
...	...	1,500,000	...	1,500,000	United Nations Drug Control Program	1,500,000	...	...	200,000
...	...	600,000	...	600,000	Inter-American Drug Abuse Control Commission	600,000	...	...	...
...	...	5,952,000	(358,000)	5,594,000	Youth International Internship Program	5,574,838	19,162	...	7,764,325
...	...	333,333	...	333,333	Contributions to the International Fund for Ireland	333,333	...	...	...
...	...	182,000	18,000	200,000	Canadian Foundation for the Americas	200,000	...	...	200,000
...	...	...	20,000	20,000	Royal Commonwealth Society	19,500	500	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	25,527	25,527	Reimbursement to International Organizations for Canadian income tax	25,527	...	...	...
...	...	...	1,000,000	1,000,000	Korean Peninsula Energy Development Organization	1,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	3,041,000
...	249,028,000	20,170,933	(814,733)	268,384,200		257,193,429	11,190,771	...	238,185,775
					Public diplomacy				
...	...	500,000	...	500,000	Contribution to the Forum of Federations	500,000	...	...	...
...	**285,221,000**	**109,683,945**	**(790,112)**	**394,114,833**	**Total—Contributions**	**379,680,358**	**14,434,475**	...	**336,934,287**
					Departmental Summary by Business Line				
...	12,010,000	4,900,000	(126,479)	16,783,521	International business development	15,585,057	1,198,464	...	13,169,361
...	26,283,000	84,113,012	(1,188,900)	109,207,112	Trade and economic policy	107,161,872	2,045,240	...	86,382,151
...	254,961,000	20,170,934	334,266	275,466,200	International security and cooperation	263,124,487	12,341,713	...	244,505,299
...	19,098,000	2,800,000	981,112	22,879,112	Public diplomacy	22,821,193	57,919	...	18,083,148
...	265,000	...	(87,988)	177,012	Corporate services	177,012	...	...	223,605
...	**312,617,000**	**111,983,946**	**(87,989)**	**424,512,957**	**Total Department**	**408,869,621**	**15,643,336**	...	**362,363,564**
					Canadian International Development Agency				
					Grants				
					Geographic programs				
...	...	...	6,724,535	6,724,535	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	6,724,481	54	...	11,300,246
					Countries in transition				
...	250,000	...	(250,000)	...	Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	...	...	...	...
					Multilateral programs				
...	35,936,000	82,859,000	(25,249,655)	93,545,345	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	93,482,546	62,799	...	122,968,181

...	82,958,000	20,000,000	(25,825,416)	77,132,584	Programming against hunger and malnutrition through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	77,132,583	1	...	110,207,921
...	92,910,000	43,000,000	(12,952,873)	122,957,127	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	122,755,155	201,972	...	87,910,480
...	...	2,000,000	(1,695,000)	305,000	Y2K International Initiative	304,633	367	...	...
...	211,804,000	147,859,000	(65,722,944)	293,940,056		293,674,917	265,139	...	321,086,582
					Canadian partnership				
...	71,000,000	1,000,000	(10,766,034)	61,233,966	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	61,233,966	...	...	62,230,643
...	8,288,000	350,000	(185,391)	8,452,609	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	8,451,369	1,240	...	8,272,514
...	4,359,000	...	...	4,359,000	Grant to the International Centre for Human Rights and Democratic Development	4,359,000	...	...	4,359,000
...	...	...	...	...	Items not required for the current year	...	...	...	964,750
...	83,647,000	1,350,000	(10,951,425)	74,045,575		74,044,335	1,240	...	75,826,907
...	**295,701,000**	**149,209,000**	**(70,199,834)**	**374,710,166**	**Total—Grants**	**374,443,733**	**266,433**	...	**408,213,735**
					Contributions				
					Geographic programs				
...	679,093,000	(29,046,084)	...	650,046,916	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	642,998,779	7,048,137	...	635,062,466

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	2,062,136	2,062,136	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	2,023,383	38,753	...	982,917
...	679,093,000	(29,046,084)	2,062,136	652,109,052		645,022,162	7,086,890	...	636,045,383
					Countries in transition				
...	89,730,000	18,321,266	5,652,830	113,704,096	Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	113,380,568	323,528	...	86,681,055
...	...	...	3,084,104	3,084,104	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	3,068,980	15,124	...	2,470,000
...	89,730,000	18,321,266	8,736,934	116,788,200		116,449,548	338,652	...	89,151,055
					Multilateral programs				
...	100,000	...	853,765	953,765	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	837,260	116,505	...	753,646
...	100,000	...	35,425,856	35,525,856	Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	35,423,407	102,449	...	24,057,139
...	1,800,000	(373,734)	...	1,426,266	Contribution to the Inter-American Development Bank	1,426,265	1	...	1,856,700
					Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the				

...	103,550,000	(25,131,194)	693,149	79,111,955	benefit of recipients in developing countries and for special program and project expenses directly related thereto	79,111,803	152	...	109,540,111
...	100,000	...	1,111,845	1,211,845	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	1,211,596	249	...	1,430,883
...	...	...	675,708	675,708	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	675,708	...	...	145,000
...	105,650,000	(25,504,928)	38,760,323	118,905,395		118,686,039	219,356	...	137,783,479
					Canadian partnership				
...	112,000,000	5,952,000	37,269,265	155,221,265	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	155,165,346	55,919	...	140,493,697
...	59,947,000	(1,284,020)	(16,106,943)	42,556,037	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	42,530,163	25,874	...	46,800,204
...	...	...	...	...	Items not required for the current year	...	...	..	2,000,000
...	171,947,000	4,667,980	21,162,322	197,777,302		197,695,509	81,793	...	189,293,901
					Communications				
...	5,000,000	...	(363,732)	4,636,268	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	4,626,883	9,385	...	3,074,832
					Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to interna-				

...	...	...	535,000	535,000	tional non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	487,634	47,366	...	377,936
...	5,000,000	...	171,268	5,171,268		5,114,517	56,751	...	3,452,768
...	**1,051,420,000**	**(31,561,766)**	**70,892,983**	**1,090,751,217**	**Total—Contributions**	**1,082,967,775**	**7,783,442**	...	**1,055,726,586**
					Other transfer payments				
					Multilateral programs				
...	**325,835,000**	...	**(78,480,047)**	**247,354,953**	**(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act***	**247,354,953**	...	...	**238,955,658**
					Program Summary by Business Line				
...	679,093,000	(29,046,084)	8,786,671	658,833,587	Geographic programs	651,746,643	7,086,944	...	647,345,629
...	89,980,000	18,321,266	8,486,934	116,788,200	Countries in transition	116,449,548	338,652	...	89,151,055
...	643,289,000	122,354,072	(105,442,668)	660,200,404	Multilateral programs	659,715,909	484,495	...	697,825,719
...	255,594,000	6,017,980	10,210,897	271,822,877	Canadian partnership	271,739,844	83,033	...	265,120,808
...	5,000,000	...	171,268	5,171,268	Communications	5,114,517	56,751	...	3,452,768
...	**1,672,956,000**	**117,647,234**	**(77,786,898)**	**1,712,816,336**	**Total Program**	**1,704,766,461**	**8,049,875**	...	**1,702,895,979**
...	**1,985,573,000**	**229,631,180**	**(77,874,887)**	**2,137,329,293**	**Total Ministry**	**2,113,636,082**	**23,693,211**	...	**2,065,259,543**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
International business development—			
Canadian business centres	50,000	15,715	20,635
Trade fairs and investment/technology missions	8,000,000	2,811,812	2,773,370
	8,050,000	2,827,527	2,794,005
Assistance to Canadians abroad (consular services)—			
Specialized consular fees	2,230,000	2,119,390	1,889,544
Public diplomacy—			
Canadian education centres	1,103,000	788,000	744,000
Corporate services—			
International Telecommunication Services	2,090,000	1,007,475	1,485,074
Training services by the Canadian Foreign Service Institute	5,000,000	4,839,470	4,110,434
Real property services abroad	5,200,000	3,531,949	3,729,862
	12,290,000	9,378,894	9,325,370
Passport services—			
Passport fees	60,521,000	64,923,865	58,947,860
Total budgetary	84,194,000	80,037,676	73,700,779
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	12,706,902	11,976,798
Advances to fund posts abroad	...	705,377,461	707,687,708
Total non-budgetary	...	718,084,363	719,664,506
Total Department—			
Budgetary	**84,194,000**	**80,037,676**	**73,700,779**
Non-budgetary	**...**	**718,084,363**	**719,664,506**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	191,800,000	143,444,040	105,957,040
Total Program—Non-budgetary	**191,800,000**	**143,444,040**	**105,957,040**
Total Ministry—			
Budgetary	**84,194,000**	**80,037,676**	**73,700,779**
Non-budgetary	**191,800,000**	**861,528,403**	**825,621,546**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	1,702	466
Total tax revenues	**1,702**	**466**
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Personnel posted abroad	458,452	980,040
Other accounts—		
Interest on mission bank accounts	225,196	207,472
	683,648	1,187,512
Refunds of previous years' expenditures—		
Accountable advances	256,183	298,853
Program for Export Market Development—		
Contributions	3,443,371	2,956,671
Other grants and contributions	2,646,675	1,804,563
Operating	9,004,558	3,449,916
Capital	259,342	71,482
Sundries	232,090	171,822
Adjustments to prior year's payables	5,052,961	5,972,676
	20,895,180	14,725,983
Privileges, licences and permits—		
Import/export permits	16,408,154	12,504,748
Rental of staff accommodations	14,561,258	15,236,672
Softwood lumber fees	102,514,327	79,135,865
Consular fees—Passport purchase	43,934,820	40,536,226
Sundries	(272,096)	(804,123)
	177,146,463	146,609,388
Service fees—		
Consular services	...	948
Import/export permit fees—Softwood lumber	...	2,730,007
Sundries	21,574	22,180
	21,574	2,753,135
Proceeds from sales—		
Sales of properties	6,879,001	22,787,641
Sundries	...	124,106
	6,879,001	22,911,747
Proceeds from the disposal of surplus Crown assets	2,012,977	2,396,752
Miscellaneous non-tax revenues—		
Services rendered on behalf of Passport Office	4,447,464	4,447,460
Sundries	625,204	1,020,851
	5,072,668	5,468,311
Total non-tax revenues	**212,711,511**	**196,052,828**
Total Department	**212,713,213**	**196,053,294**
Canadian International Development Agency		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
International development assistance—Loans to developing countries	2,597,634	2,657,563
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,868,683	7,648,621
Repayment of loans to developing countries	2,100,836	726,676
Adjustments to prior year's payables	983,622	483,872
	10,953,141	8,859,169
Service fees—		
Services and commitment charges on loans to developing countries	43,665	61,190
Proceeds from the disposal of surplus Crown assets	6,938	3,945
Miscellaneous non-tax revenues	59,942	149,519
Total Program	**13,661,320**	**11,731,386**
Export Development Corporation		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Development of export trade	116,028,962	128,601,277
Miscellaneous non-tax revenues	9,376,027	9,418,787
Total Program	**125,404,989**	**138,020,064**

Revenues—*Concluded*

	Current year	Previous year
	$	$
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	268,772	212,464
Adjustments to prior year's payables	2,257	...
	271,029	212,464
Proceeds from the disposal of surplus Crown assets	274	122
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—Windsor	67,673	101,669
Total Program	**338,976**	**314,255**
NAFTA Secretariat, Canadian Section		
Tax revenues—		
Goods and services tax	...	21
Total tax revenues	...	21
Non-tax revenues—		
Refunds of previous years' expenditures	...	13
Miscellaneous non-tax revenues	129,888	974
Total non-tax revenues	**129,888**	**987**
Total Program	**129,888**	**1,008**
Northern Pipeline Agency		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	166,226	199,127
Total Program	**166,226**	**199,127**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	1,702	487
Total tax revenues	1,702	487
Non-tax revenues—		
Return on investments	119,310,244	132,446,352
Refunds of previous years' expenditures	32,119,350	23,797,629
Privileges, licences and permits	177,146,463	146,609,388
Service fees	65,239	2,814,325
Proceeds from sales	6,879,001	22,911,747
Proceeds from the disposal of surplus Crown assets	2,020,189	2,400,819
Miscellaneous non-tax revenues	14,872,424	15,338,387
Total non-tax revenues	352,412,910	346,318,647
Total Ministry	**352,414,612**	**346,319,134**

(1) Interest unless otherwise indicated.

SECTION 10

1999-2000

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	Page
Program objective and business line description	10.2
Ministry summary	10.3
Program by business line	10.4
Transfer payments	10.4
Revenues	10.5

Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Description

Governor General

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations. the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	10,217,000	...	...	10,217,000	1	Program expenditures				
...	...	1,774,105	...	1,774,105	1a	Program expenditures				
...	...	1,525,000	...	1,525,000	1b	Program expenditures				
...	...	...	30,000	30,000		Transfer from: TB Vote 10 [1]				
...	...	...	322,833	322,833		TB Vote 15 [1]				
...	10,217,000	3,299,105	352,833	13,868,938		Total—Vote 1	13,692,978	175,960	...	11,460,785
...	92,000	...	10,875	102,875	(S)	Salary of the Governor General (*Governor General's Act*)	102,875	...	...	101,800
...	254,000	...	751	254,751	(S)	Annuities payable under the *Governor General's Act*	254,751	...	...	202,875
...	1,097,000	...	168,000	1,265,000	(S)	Contributions to employee benefit plans	1,265,000	...	...	1,197,000
957	...	...	9,477	10,434	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	957	9,477	961
957	11,660,000	3,299,105	541,936	15,501,998		**Total Ministry—Budgetary**	15,315,604	176,917	9,477	12,963,421

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Governor General	12,517,948	12,331,554	...	...	...	...	...	...	...	...	12,517,948	12,331,554
Honours	2,263,243	2,263,243	...	...	...	...	...	...	...	...	2,263,243	2,263,243
Former Governors General	466,056	466,056	...	...	254,751	254,751	...	...	...	...	720,807	720,807
Total Ministry— Budgetary	**15,247,247**	**15,060,853**	**...**	**...**	**254,751**	**254,751**	**...**	**...**	**...**	**...**	**15,501,998**	**15,315,604**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Former Governors General				
...	11,000	...	(11,000)	...	Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities	...	...	...	...
...	254,000	...	751	254,751	(S) Annuities payable under the *Governor General's Act*	254,751	...	...	202,875
...	**265,000**	...	**(10,249)**	**254,751**	**Total Ministry**	**254,751**	...	...	**202,875**

(S) Statutory transfer payment.

FU

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	10,691	13,216
Total tax revenues	**10,691**	**13,216**
Non-tax revenues—		
Refunds of previous year's expenditures—		
Adjustments to prior year's payables	6	...
Proceeds from the disposal of surplus Crown assets	9,477	957
Miscellaneous non-tax revenues	130,586	149,364
Total non-tax revenues	**140,069**	**150,321**
Total Ministry	**150,760**	**163,537**

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Health

Department

Hazardous Materials Information Review Commission

Medical Research Council

Patented Medicine Prices Review Board

CONTENTS

	Page
Program objective and business line description	11.2
Ministry summary	11.4
Programs by business line	11.6
Transfer payments	11.7
Details of respendable amounts	11.11
Revenues	11.11

Department

Objective

The departmental mission is to help the people of Canada maintain and improve their health.

Business Line Description

Management of risks to health

This business line is responsible for anticipating, preventing and responding to health risks posed by food, water, drugs, medical devices and other therapeutic products, occupational and environmental hazards, diseases, consumer products, pest control products, blood and blood products, peacetime disasters and certain determinants of health such as personal behaviour, family, social and economic circumstances.

Promotion of population health

The business line provides a broad integrated approach to population health, taking into account the social, behavioural, and economic determinants of health. It addresses health inequalities among Canadians through the development and support of policies and programs to support disease prevention and health promotion in collaboration with key partners in other government departments, provinces, territories and non-government sector. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the life cycle. It recognizes and emphasizes the importance of investment in early childhood as a means to better health throughout life. The delivery of this business line is carried out through a lifecycle framework characterized under the three stages of life: i) childhood and adolescence, ii) early to mid-adulthood, and, iii) later life.

Aboriginal health

The principle that health status inequalities and health service concerns among First Nations will be addressed more effectively when decisions are made by themselves is widely accepted by health experts and Aboriginal people. This business line works toward increased control and management of community-based health services by Aboriginal people through transfer, integrated contribution agreements and other health funding arrangements, capacity building and training. The business line also supports actions on health inequities affecting First Nations and Inuit people.

Health system support and renewal

This business line provides support for leadership on all areas of Canada's health system. It uses knowledge and action from across the Department to ensure the viability and affordability of medicare and a more appropriate balance in Canada's health system across health care, promotion, prevention and protection. The focus is on increasing efficiency and effectiveness in collaboration with the provinces and territories.

Health policy, planning and information

This business line contributes to the achievement of federal health objectives by: internally, drawing together activities and levers (surveillance, research, policy, communications, federal/provincial and international relations, legislation, consultation, planning and review) used across all business lines, into a cohesive, cost-effective way to deliver the government's health agenda and core Health Canada responsibilities; externally, contributing to the generation, provision and use of health information, taking into account the roles of our health information partners.

Corporate services

Corporate services provide services and advice to departmental senior managers in support of program needs related to the management, use and reporting of financial and human resources, facilities and assets, information technology, and audit services.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act, Canada Labour Code* (Act) and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To build and maintain, in partnership with others, a national capacity to create and use new knowledge for maintaining and improving health and preventing, curing and treating illness, for the social and economic benefit of Canadians and the well-being of people everywhere.

Business Line Description

Promotion of health sciences research

Promotes, assists and undertakes research in the health sciences in Canada by:

- Generating the health science knowledge base; training and development of Canadian health scientists; targeting research efforts at specific health treats and opportunities; catalyzing partnerships to diversify and strengthen Canadian health science; facilitating the return of research benefits to Canadians; national coordination of health research issues; and providing scientific, technical and administrative support to the Council.

Patented Medicine Prices Review Board

Objective

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary Compliance Undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer Price Index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	999,252,100	...	...	999,252,100	1	Operating expenditures				
...	...	59,940,557	...	59,940,557	1a	Operating expenditures				
...	...	44,955,644	...	44,955,644	1b	Operating expenditures				
...	...	...	956,325	956,325		Transfer from: TB Vote 10 (1)				
...	...	...	15,153,273	15,153,273		TB Vote 15 (1)				
...	999,252,100	104,896,201	16,109,598	1,120,257,899		Total—Vote 1	1,104,892,376	15,365,523	...	1,008,310,776
...	822,677,000	...	...	822,677,000	5	Grants and contributions				
...	...	7,285,972	...	7,285,972	5a	Grants and contributions				
...	...	34,520,257	...	34,520,257	5b	Contributions				
...	822,677,000	41,806,229	...	864,483,229		Total—Vote 5	864,457,417	25,812	...	920,906,758
...	48,900	...	1,816	50,716	(S)	Minister of Health—Salary and motor car allowance	50,716	...	...	49,978
...	60,686,000	...	9,298,000	69,984,000	(S)	Contributions to employee benefit plans	69,984,000	...	...	62,760,000
...	...	855,291,312	...	855,291,312	(S)	Payments pursuant to section 30 of the *Crown Liability and Proceedings Act* in respect of the judgement in favour of individuals infected with Hepatitis C	855,291,312	...	...	...
...	...	...	(18,540)	(18,540)	(S)	Payments for insured health services and extended health care services	(18,540)	...	...	2,421,150
...	...	...	128,644	128,644	(S)	Refunds of amounts credited to revenues in previous years	128,644	...	...	2,540
28,054	...	...	568,764	596,818	(S)	Spending of proceeds from the disposal of surplus Crown assets	380,583	65,235	151,000	298,806
...	...	...	54,640	54,640	(S)	Collection agency fees	54,640	...	...	8,323
...	...	...	72,976	72,976	(S)	Payment pursuant to section 15 of the *Narcotic Control Act*	72,976	...	...	...
28,054	**1,882,664,000**	**1,001,993,742**	**26,215,898**	**2,910,901,694**		**Total Department—Budgetary**	**2,895,294,124**	**15,456,570**	**151,000**	**1,994,758,331**
						Hazardous Materials Information Review Commission				
...	1,009,000	...	...	1,009,000	10	Program expenditures				
...	...	682,526	...	682,526	10a	Program expenditures				
...	...	89,470	...	89,470	10b	Program expenditures				
...	...	...	23,552	23,552		Transfer from TB Vote 15 (1)				
...	1,009,000	771,996	23,552	1,804,548		Total—Vote 10	1,683,618	120,930	...	1,052,824
...	160,000	...	25,000	185,000	(S)	Contributions to employee benefit plans	185,000	...	...	165,000

...	...	...	800	800	(S)	Refunds of amounts credited to revenues in previous years	800	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	32
...	**1,169,000**	**771,996**	**49,352**	**1,990,348**		**Total Program—Budgetary**	**1,869,418**	**120,930**	**...**	**1,217,856**
						Medical Research Council				
...	10,650,000	...	...	10,650,000	15	Operating expenditures				
...	...	1,956,355	...	1,956,355	15a	Operating expenditures				
...	...	300,000	...	300,000	15b	Operating expenditures				
...	...	...	103,022	103,022		Transfer from: TB Vote 5 [1]				
...	...	...	20,000	20,000		TB Vote 10 [1]				
...	...	...	159,397	159,397		TB Vote 15 [1]				
...	10,650,000	2,256,355	282,419	13,188,774		Total—Vote 15	13,188,774	...	...	11,283,628
...	263,475,000	...	...	263,475,000	20	Grants				
...	...	26,100,000	...	26,100,000	20a	Grants				
...	...	6,750,000	...	6,750,000	20b	Grants				
...	263,475,000	32,850,000	...	296,325,000		Total—Vote 20	296,284,639	40,361	...	259,187,424
...	894,000	...	137,000	1,031,000	(S)	Contributions to employee benefit plans	1,031,000	...	...	894,000
552	...	...	97	649	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	552	97	2,071
552	**275,019,000**	**35,106,355**	**419,516**	**310,545,423**		**Total Program—Budgetary**	**310,504,413**	**40,913**	**97**	**271,367,123**
						Patented Medicine Prices Review Board				
...	2,750,000	...	...	2,750,000	25	Program expenditures				
...	...	533,769	...	533,769	25a	Program expenditures				
...	...	...	65,784	65,784		Transfer from TB Vote 15 [1]				
...	2,750,000	533,769	65,784	3,349,553		Total—Vote 25	3,193,646	155,907	...	2,616,114
...	411,000	...	63,000	474,000	(S)	Contributions to employee benefit plans	474,000	...	...	420,000
44	...	...	566	610	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	44	566	92
44	**3,161,000**	**533,769**	**129,350**	**3,824,163**		**Total Program—Budgetary**	**3,667,646**	**155,951**	**566**	**3,036,206**
28,650	**2,162,013,000**	**1,038,405,862**	**26,814,116**	**3,227,261,628**		**Total Ministry—Budgetary**	**3,211,335,601**	**15,774,364**	**151,663**	**2,270,379,516**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Management of risks to health	287,308,440	273,788,112	...	...	44,774,350	44,774,350	55,848,000	53,832,672	...	...	276,234,790	264,729,790
Promotion of population health	945,617,053	945,617,053	...	...	148,331,530	148,305,718	...	...	...	...	1,093,948,583	1,093,922,771
Aboriginal health	591,716,769	589,410,602	11,825	11,825	565,616,950	565,616,950	9,083,000	6,776,833	...	...	1,148,262,544	1,148,262,544
Health system support and renewal	5,325,461	5,325,461	...	...	43,806,248	43,806,248	...	...	...	...	49,131,709	49,131,709
Health policy, planning and information	148,739,472	148,523,237	...	...	29,785,380	29,785,380	...	...	...	...	178,524,852	178,308,617
Corporate services	129,618,214	125,001,091	4,231,771	4,231,771	32,150,231	32,150,231	1,201,000	444,400	...	...	164,799,216	160,938,693
Sub-total	2,108,325,409	2,087,665,556	4,243,596	4,243,596	864,464,689	864,438,877	66,132,000	61,053,905	...	...	2,910,901,694	2,895,294,124
Revenues netted against expenditures	(66,132,000)	(61,053,905)	...	...	...	...	(66,132,000)	(61,053,905)	...	...	...	...
Total Department—Budgetary	**2,042,193,409**	**2,026,611,651**	**4,243,596**	**4,243,596**	**864,464,689**	**864,438,877**	...	...	...	...	**2,910,901,694**	**2,895,294,124**
Hazardous Materials Information Review Commission— Budgetary	**1,990,348**	**1,869,418**	...	...	...	...	...	...	...	...	**1,990,348**	**1,869,418**
Medical Research Council												
Promotion of health sciences research	13,880,423	13,753,795	340,000	465,979	296,325,000	296,284,639	...	...	...	...	310,545,423	310,504,413
Total Program—Budgetary	**13,880,423**	**13,753,795**	**340,000**	**465,979**	**296,325,000**	**296,284,639**	...	...	...	...	**310,545,423**	**310,504,413**
Patented Medicine Prices Review Board— Budgetary	**3,824,163**	**3,667,646**	...	...	...	...	...	...	...	...	**3,824,163**	**3,667,646**
Total Ministry— Budgetary	**2,061,888,343**	**2,045,902,510**	**4,583,596**	**4,709,575**	**1,160,789,689**	**1,160,723,516**	...	...	...	...	**3,227,261,628**	**3,211,335,601**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Management of risks to health				
...	15,000	...	(15,000)	...	National Food Distribution Centre	...	...	...	...
...	100,000	...	...	100,000	World Health Organization	100,000	...	...	100,000
...	5,000	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	37,000,000	...	...	37,000,000	Grant to the Canadian blood services: transition costs	37,000,000	...	...	30,000,000
...	37,120,000	...	(15,000)	37,105,000		37,105,000	...	...	30,105,000
					Promotion of population health				
...	5,940,000	5,250,000	(2,342,690)	8,847,310	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	8,847,310	...	...	5,790,000
...	3,000,000	...	...	3,000,000	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	...	...	3,000,000
...	8,010,000	...	(2,042,383)	5,967,617	Grants towards the Canadian Strategy on HIV/AIDS	5,967,617	...	...	7,011,839
...	16,950,000	5,250,000	(4,385,073)	17,814,927		17,814,927	...	...	15,801,839
					Health policy, planning and information				
...	867,000	...	(3,550)	863,450	Grants to eligible non-profit international organizations in support of their projects or programs on health	863,450	...	...	391,309
...	11,000,000	...	...	11,000,000	Grant to the Canadian Health Services Research Foundation to assist in the establishment and management of the Health Services Research Fund	11,000,000	...	...	11,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	155,666,824
...	11,867,000	...	(3,550)	11,863,450		11,863,450	...	...	167,058,133
...	**65,937,000**	**5,250,000**	**(4,403,623)**	**66,783,377**	**Total—Grants**	**66,783,377**	...	...	**212,964,972**
					Contributions				
					Management of risks to health				
...	1,300,000	...	(1,300,000)	...	Contributions towards tobacco control enforcement programs	...	...	...	2,004,738
...	5,550,000	...	985,550	6,535,550	Contribution towards the Toxic Substances Research Initiative	6,535,550	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	941,000	...	(258,900)	682,100	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	682,100	...	...	...
...	...	...	451,700	451,700	Contributions made to non-profit organizations engaged in activities related to health protection	451,700	...	...	3,570,014
...	...	...	...	...	Items not required for the current year	...	...	...	7,000,000
...	7,791,000	...	(121,650)	7,669,350		7,669,350	...	...	12,574,752
					Promotion of population health				
...	500,000	...	(494,500)	5,500	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	5,500	...	...	287,757
...	16,910,000	...	8,011,807	24,921,807	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	24,895,995	25,812	...	18,496,156
...	14,500,000	...	70,000	14,570,000	Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs	14,570,000	...	...	14,500,000
...	65,726,000	...	1,292,800	67,018,800	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	67,018,800	...	...	65,024,610
...	20,954,000	...	3,046,496	24,000,496	Contribution towards the Canadian Strategy on HIV/AIDS	24,000,496	...	...	20,502,856
...	118,590,000	...	11,926,603	130,516,603		130,490,791	25,812	...	118,811,379
					Aboriginal health				
...	19,045,000	...	531,278	19,576,278	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for Aboriginal pre-school children and their families	19,576,278	...	...	19,518,615
...	215,530,000	14,265,000	(26,185,568)	203,609,432	Contributions for integrated Indian and Inuit community based health care services	203,609,432	...	...	196,355,296
...	144,890,000	6,255,257	23,109,345	174,254,602	Payment to Indian bands, associations or groups for the control and provision of health services	174,254,602	...	...	150,765,705
...	10,000,000	10,000,000	11,708,732	31,708,732	Payment to Indian bands, associations or groups for the provision and control of non-insured health benefits	31,708,732	...	...	24,471,567

...	75,396,000	...	11,920,402	87,316,402	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for non-insured health services	87,316,402	...	...	84,794,290
...	15,791,000	...	(10,476,729)	5,314,271	Contributions for national Indian and Inuit time limited special initiatives	5,314,271	...	...	8,232,249
...	2,992,000	...	(154,057)	2,837,943	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,837,943	...	...	3,037,306
...	907,000	...	(324,061)	582,939	Contributions to the government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	582,939	...	...	582,939
...	979,000	...	1,324,237	2,303,237	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	2,303,237	...	...	1,240,228
...	1,413,000	...	4,208,933	5,621,933	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	5,621,933	...	...	5,290,265
...	29,700,000	...	(1,505,778)	28,194,222	Contribution towards the Aboriginal head start on-reserve program	28,194,222	...	...	10,872,815
...	...	4,000,000	296,959	4,296,959	Contributions to an aboriginal health institute	4,296,959	...	...	..
...	516,643,000	34,520,257	14,453,693	565,616,950		565,616,950	...	...	505,161,275
					Health system support and renewal				
...	71,533,000	...	(27,708,212)	43,824,788	Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)	43,824,788	...	...	21,775,172
...	...	...	(18,540)	(18,540)	(S) Payments for insured health services and extended health care services	(18,540)	...	...	2,421,150
...	71,533,000	...	(27,726,752)	43,806,248		43,806,248	...	...	24,196,322
					Health policy, planning and information				
...	3,150,000	...	(249,998)	2,900,002	Women's health contributions program	2,900,002	...	...	3,105,939
...	86,000	...	(62,000)	24,000	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health information systems	24,000	...	...	78,000
...	2,495,000	...	(44)	2,494,956	Contribution to the Canadian Institute for Health Information	2,494,956	...	...	2,494,956
...	4,500,000	...	(141,450)	4,358,550	Information highway support program	4,358,550	...	...	3,518,341
...	12,309,000	2,035,972	(6,200,550)	8,144,422	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	8,144,422	...	...	9,640,500

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	404,000	...	(404,000)	...	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	...	...	...	...
...	22,944,000	2,035,972	(7,058,042)	17,921,930		17,921,930	...	...	18,837,736
					Corporate services				
...	3,822,000	...	(815,105)	3,006,895	Contributions for integrated Indian and Inuit community based health care services	3,006,895	...	...	3,427,356
...	15,417,000	...	13,726,336	29,143,336	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	29,143,336	...	...	27,354,116
...	19,239,000	...	12,911,231	32,150,231		32,150,231	...	...	30,781,472
...	**756,740,000**	**36,556,229**	**4,385,083**	**797,681,312**	**Total—Contributions**	**797,655,500**	**25,812**	...	**710,362,936**
					Departmental Summary by Business Line				
...	44,911,000	...	(136,650)	44,774,350	Management of risks to health	44,774,350	...	...	42,679,752
...	135,540,000	5,250,000	7,541,530	148,331,530	Promotion of population health	148,305,718	25,812	...	134,613,218
...	516,643,000	34,520,257	14,453,693	565,616,950	Aboriginal health	565,616,950	...	...	505,161,275
...	71,533,000	...	(27,726,752)	43,806,248	Health system support and renewal	43,806,248	...	...	24,196,322
...	34,811,000	2,035,972	(7,061,592)	29,785,380	Health policy, planning and information	29,785,380	...	...	185,895,869
...	19,239,000	...	12,911,231	32,150,231	Corporate services	32,150,231	...	...	30,781,472
...	**822,677,000**	**41,806,229**	**(18,540)**	**864,464,689**	**Total Department**	**864,438,877**	**25,812**	...	**923,327,908**
					Medical Research Council				
					Grants				
					Promotion of health sciences research				
...	263,475,000	32,850,000	...	296,325,000	Grants and scholarships in aid of research	296,284,639	40,361	...	259,187,424
...	**263,475,000**	**32,850,000**	...	**296,325,000**	**Total Program**	**296,284,639**	**40,361**	...	**259,187,424**
...	**1,086,152,000**	**74,656,229**	**(18,540)**	**1,160,789,689**	**Total Ministry**	**1,160,723,516**	**66,173**	...	**1,182,515,332**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Management of risks to health	55,848,000	53,832,672	46,752,084
Aboriginal health	9,083,000	6,776,833	6,747,248
Corporate services	1,201,000	444,400	1,213,072
Total Ministry— Budgetary	**66,132,000**	**61,053,905**	**54,712,404**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	252,647	231,012
Total tax revenues	**252,647**	**231,012**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	2,246,866	1,855,093
Refunds of capital expenditures	2,866	10,215
Refunds of transfer payments	648,477	974,553
Adjustments to prior year's payables	2,307,669	3,436,403
	5,205,878	6,276,264
Privileges, licences and permits—		
Food and drug analysis fees	...	449
Service fees—		
Outpatient services	849,164	1,019,629
Cost sharing agreements	349,810	331,880
Staff accommodation	493,100	533,975
Concessions	98,132	49,545
Sundries	127,536	193,870
	1,917,742	2,128,899
Proceeds from sales—		
Pharmacy revenues	...	2,112
Sundries	1,616	1,064
	1,616	3,176
Proceeds from the disposal of surplus Crown assets	568,764	281,242
Miscellaneous non-tax revenues—		
Food and drug penalties	79,972	375,181
Opium and narcotic penalties	2,696,641	2,727,986
Opium and narcotic seizures	4,508	1,271
Interest on overdue accounts	181,224	210,260
Sundries	3,637,634	3,693,125
	6,599,979	7,007,823
Total non-tax revenues	**14,293,979**	**15,697,853**
Total Department	**14,546,626**	**15,928,865**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Hazardous Materials Information Review Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	76
Service fees	730,011	462,800
Proceeds from the disposal of surplus Crown assets	...	32
Miscellaneous non-tax revenues	15,113	...
Total Program	**745,124**	**462,908**
Medical Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	570,507	522,347
Refunds from previous years' services to outside parties	35,081	...
Adjustments to prior year's payables	...	105,540
	605,588	627,887
Proceeds from the disposal of surplus Crown assets	97	982
Miscellaneous non-tax revenues	71	28,010
Total Program	**605,756**	**656,879**
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,341	223
Adjustments to prior year's payables	...	199
	10,341	422
Proceeds from the disposal of surplus Crown assets	566	92
Miscellaneous non-tax revenues—		
Penalties	66,787	666,824
Total Program	**77,694**	**667,338**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	252,647	231,012
Total tax revenues	252,647	231,012
Non-tax revenues—		
Refunds of previous years' expenditures	5,821,807	6,904,649
Privileges, licences and permits	...	449
Service fees	2,647,753	2,591,699
Proceeds from sales	1,616	3,176
Proceeds from the disposal of surplus Crown assets	569,427	282,348
Miscellaneous non-tax revenues	6,681,950	7,702,657
Total non-tax revenues	15,722,553	17,484,978
Total Ministry	**15,975,200**	**17,715,990**

SECTION 12

1999-2000

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

CONTENTS

	Page
Program objective and business line description	12.2
Ministry summary	12.5
Programs by business line.	12.9
Transfer payments	12.11
Details of respendable amounts	12.15
Revenues	12.16

Department

Corporate Services Program

Objective

To provide executive direction, policy development and management support services to the Department.

Business Line Description

Corporate services

This business line includes five functions:

Departmental Executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations and coordination of delivery networks. It consists of the offices of the Deputy Minister, the Associate Deputy Minister and the Senior Assistant Deputy Minister for service delivery.

Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives.

Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies.

Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

Systems is responsible for the overall management of informatics, in support of the departmental mission and objectives, including service to Canadians.

Human Resources Investment and Insurance Program

Objective

The objective of the Human Resources Investment and Insurance Program is threefold:

- To support the development of Canada's human resources and their capacity to contribute more fully in the workplace and the community and to reduce the dependence of individuals and communities on Employment Insurance (EI) income benefits and other government income support payments.
- To promote individual well being, economic stability and a flexible labour market by providing temporary income support to unemployed workers who qualify for EI income benefits under the *Employment Insurance Act.*
- To provide general management and administrative support for the delivery of Human Resources Development Canada (HRDC) programs at the local, area and regional levels.

Business Line Description

Human resources investment (HRI)

This business line includes a range of information and advisory services, and grant, contribution, loan and statutory programs. HRI activities are designed to enable individuals, businesses, communities, industrial and occupational sectors to identify and address their human, social and labour market development needs. Financial assistance may also be made available for individuals to pursue their human development goals. Access to information, skills development and employment opportunities, job creation, and labour market information may be provided by HRDC, or through partnerships with provinces and territories, Aboriginal, sectoral or community-based organizations.

Employment insurance (EI) income benefits

This business line focuses on the administration of the EI Program, delivery of Government annuities payments and the issuance of social insurance numbers.

Human Resources Centres of Canada (HRCC)—Management and joint services

This business line is responsible for the general operations and management at area and regional offices, Information Technology Centres and local HRCCs to support the delivery of a range of other program business lines, including the reception and direction of clients, either in person or by telephone, administrative support, as well as program advice and guidance through policy and procedure development.

Labour Program

Objective

To promote and sustain stable industrial relations and a safe, fair and productive workplace within the federal labour jurisdiction, and more generally to collect and disseminate labour and workplace information and to foster constructive labour-management relations.

Business Line Description

Labour

This business line includes four service lines:

Industrial relations assits in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative abour-management initiatives on workplace issues, and researches current and emerging industrial relations priorities.

Labour operations encourages client acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments.

Federal workers compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy, research and management develops policies and legislation that respond to the emerging needs of workers and employers, and the changing nature of the workplace and society; improves cooperation on labour issues with unions, business, and governments in Canada and internationally; and provides and promotes access to workplace information.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians through the delivery of Canada Pension Plan (CPP) and Old Age Security (OAS) programs providing benefits to seniors, the disabled and their children, survivors and migrants.

Business Line Description

Income security

The business line encompasses two major income security programs: Canada Pension Plan (CPP) and Old Age Security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, surviving spouse's benefits, and death benefits. OAS benefits include the basic OAS pension, a guaranteed income supplement and a spouse's allowance benefit.

This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

Canada Industrial Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Description

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Description

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Corporate Services Program				
...	86,205,000	...	...	86,205,000	1	Program expenditures				
...	...	41,158,557	...	41,158,557	1a	Program expenditures				
...	...	28,283,400	...	28,283,400	1b	Transfer of $5,630,000 from Human Resources Development Vote 20				
...	...	...	5,630,000	5,630,000		Transfer from: Vote 20				
...	...	...	1,757,754	1,757,754		TB Vote 10 (1)				
...	...	...	2,163,340	2,163,340		TB Vote 15 (1)				
...	86,205,000	69,441,957	9,551,094	165,198,051		Total—Vote 1	154,934,872	10,263,179	...	112,637,724
...	48,900	...	2,223	51,123	(S)	Minister of Human Resources Development—Salary and motor car allowance	51,123	...	...	51,779
...	48,900	...	1,816	50,716	(S)	Minister of Labour—Salary and motor car allowance	50,716	...	...	51,726
...	26,214,000	...	3,985,407	30,199,407	(S)	Contributions to employee benefit plans	30,199,407	...	...	27,491,382
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
195,097	...	...	...	195,097		Unused proceeds from the previous year				
...	...	...	478,913	478,913		Proceeds received during the year				
...	...	...	77,952	77,952		Transfer from Human Resources Investment and Insurance Program				
195,097	...	...	556,865	751,962		Total	538,536	...	213,426	361,228
...	...	...	2,157,685	2,157,685	(S)	Refunds of amounts credited to revenues in previous years	2,157,685	...	...	(79,598)
195,097	**112,516,800**	**69,441,957**	**16,255,090**	**198,408,944**		**Total Program—Budgetary**	**187,932,339**	**10,263,179**	**213,426**	**140,514,241**
						Human Resources Investment and Insurance Program				
...	158,343,000	...	...	158,343,000	5	Operating expenditures				
...	...	61,197,045	...	61,197,045	5a	Operating expenditures				
...	...	...	1,579,893	1,579,893		Transfer from: TB Vote 10 (1)				
...	...	...	6,242,531	6,242,531		TB Vote 15 (1)				
...	...	...	(2,839,119)	(2,839,119)		Transfer to Vote 10				
...	158,343,000	61,197,045	4,983,305	224,523,350		Total—Vote 5	219,171,274	5,352,076	...	221,050,437

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	765,926,000	...	...	765,926,000	10	Grants and contributions				
...	...	207,418,952	...	207,418,952	10a	Contributions				
...	...	5,165,881	...	5,165,881	10b	Transfer of $2,839,119 from Human Resources Development Vote 5				
...	...	...	2,839,119	2,839,119		Transfer from Vote 5				
...	765,926,000	212,584,833	2,839,119	981,349,952		Total—Vote 10	884,036,944	97,313,008	...	1,369,135,793
...	...	20,380,000	(1,120,803)	19,259,197	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	19,259,197	...	...	24,936,034
...	22,567,000	24,633,000	(45,546,504)	1,653,496	(S)	Interest payments under the *Canada Student Loans Act*	1,653,496	...	...	3,625,573
...	259,225,000	(159,052,000)	(26,501,892)	73,671,108	(S)	Liabilities under the *Canada Student Loans Act*	73,671,108	...	...	155,394,385
...	632,408,000	(180,039,000)	58,070,796	510,439,796	(S)	Interests and other payments under the *Canada Student Financial Assistance Act*	510,439,796	...	...	516,566,581
...	112,200,000	(9,977,000)	737,841	102,960,841	(S)	*Canada Student Financial Assistance Act*—Canada study grants	102,960,841	...	...	108,800,227
...	385,000,000	126,000,000	(176,880,004)	334,119,996	(S)	Grants to the trustees of Registered Education Savings Plan pursuant to Part III.I of the *Department of Human Resources Development Act*	334,119,996	...	...	267,323,557
...	...	18,500,000	37,641,239	56,141,239	(S)	Canada assistance plan—Payments to provinces and territories under the *Canada Assistance Plan* (Act) and the *Federal-Provincial Fiscal Arrangements Act*	56,141,239	...	...	8,115,534
...	35,000	...	(6,846)	28,154	(S)	Supplementary retirement benefits—Annuities agents' pensions	28,154	...	...	29,382
...	3,923,000	...	(247,801)	3,675,199	(S)	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	3,675,199	...	...	5,883,347
...	98,019,000	...	15,016,066	113,035,066	(S)	Contributions to employee benefit plans	113,035,066	...	...	107,730,926
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
...	...	...	77,952	77,952		Proceeds received during the year				
...	...	...	(77,952)	(77,952)		Transfer to Corporate Services Program				
...	...	...	...	...		Total	...	...	...	...
...	...	...	238,291	238,291	(S)	Civil service insurance actuarial liability adjustment	238,291	...	...	312,819
...	2,437,646,000	114,226,878	(130,777,193)	2,421,095,685		**Total Program—Budgetary**	2,318,430,601	102,665,084	...	2,788,904,595

						Labour Program				
...	45,498,000	...	...	45,498,000	15	Program expenditures				
...	...	1,690,100	...	1,690,100	15a	Program expenditures				
...	...	1,300,000	...	1,300,000	15b	Program expenditures				
...	...	...	1,078,000	1,078,000		Transfer from: TB Vote 5 (1)				
...	...	...	1,279,317	1,279,317		TB Vote 15 (1)				
...	45,498,000	2,990,100	2,357,317	50,845,417		Total—Vote 15	49,164,048	1,681,369	...	46,759,692
...	49,015,000	...	4,501,108	53,516,108	(S)	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	53,516,108	...	...	55,768,170
...	6,447,000	...	988,000	7,435,000	(S)	Contributions to employee benefit plans	7,435,000	...	...	7,015,428
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,500
...	**100,960,000**	**2,990,100**	**7,846,425**	**111,796,525**		**Total Program—Budgetary**	**110,115,156**	**1,681,369**	**...**	**109,544,790**
						Income Security Program				
...	73,977,000	...	...	73,977,000	20	Program expenditures				
...	...	13,664,716	...	13,664,716	20a	Program expenditures				
...	...	...	5,335,206	5,335,206		Transfer from TB Vote 15 (1)				
...	...	...	(5,630,000)	(5,630,000)		Transfer to Vote 1				
...	73,977,000	13,664,716	(294,794)	87,346,922		Total—Vote 20	82,968,919	4,378,003	...	98,821,032
...	18,172,000,000	(158,000,000)	75,059,049	18,089,059,049	(S)	Old age security payments (*Old Age Security Act*)	18,089,059,049 (2)	...	...	17,563,785,223 (2)
...	4,938,000,000	(11,000,000)	6,890,601	4,933,890,601	(S)	Guaranteed income supplement payments (*Old Age Security Act*)	4,933,890,601 (2)	...	...	4,834,652,063 (2)
...	390,000,000	(1,000,000)	2,489,422	391,489,422	(S)	Spouse's allowance payments (*Old Age Security Act*)	391,489,422 (2)	...	...	382,898,047 (2)
...	26,970,000	...	4,132,000	31,102,000	(S)	Contributions to employee benefit plans	31,102,000	...	...	29,566,000
...	...	...	242	242	(S)	Refunds of amounts credited to revenues in previous years	242	...	...	40
...	**23,600,947,000**	**(156,335,284)**	**88,276,520**	**23,532,888,236**		**Total Program—Budgetary**	**23,528,510,233**	**4,378,003**	**...**	**22,909,722,405**
195,097	**26,252,069,800**	**30,323,651**	**(18,399,158)**	**26,264,189,390**		**Total Department—Budgetary**	**26,144,988,329**	**118,987,635**	**213,426**	**25,948,686,031**
						Canada Industrial Relations Board				
...	7,535,000	...	...	7,535,000	25	Program expenditures				
...	...	309,152	...	309,152	25a	Program expenditures				
...	...	1,350,000	...	1,350,000	25b	Program expenditures				
...	...	...	320,302	320,302		Transfer from TB Vote 15 (1)				
...	7,535,000	1,659,152	320,302	9,514,454		Total—Vote 25	9,065,345	449,109	...	8,368,770
...	1,123,000	...	172,000	1,295,000	(S)	Contributions to employee benefit plans	1,295,000	...	...	1,237,000
663	...	...	2,264	2,927	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	663	2,264	...
663	**8,658,000**	**1,659,152**	**494,566**	**10,812,381**		**Total Program—Budgetary**	**10,360,345**	**449,772**	**2,264**	**9,605,770**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Artists and Producers Professional Relations Tribunal				
...	1,559,000	...	...	1,559,000	30	Program expenditures				
...	...	...	25,551	25,551		Transfer from TB Vote 15 [1]				
...	1,559,000	...	25,551	1,584,551		Total—Vote 30	1,007,905	576,646	...	1,100,654
...	142,000	...	...	142,000	(S)	Contributions to employee benefit plans	142,000	...	...	170,000
...	**1,701,000**	**...**	**25,551**	**1,726,551**		**Total Program—Budgetary**	**1,149,905**	**576,646**	**...**	**1,270,654**
						Canadian Centre for Occupational Health and Safety				
...	1,728,000	...	...	1,728,000	35	Program expenditures				
...	...	569,911	...	569,911	35a	Program expenditures				
...	...	500,000	...	500,000	35b	Program expenditures				
...	...	...	245,432	245,432		Transfer from TB Vote 15 [1]				
...	1,728,000	1,069,911	245,432	3,043,343		Total—Vote 35	2,957,618	85,725	...	2,337,308
...	...	...	476	476	(S)	Spending of proceeds from the disposal of surplus Crown assets	476	...	...	819
...	...	...	...	...		Appropriations not required for the current year	...	...	...	579
...	**1,728,000**	**1,069,911**	**245,908**	**3,043,819**		**Total Program—Budgetary**	**2,958,094**	**85,725**	**...**	**2,338,706**
195,760	**26,264,156,800**	**33,052,714**	**(17,633,133)**	**26,279,772,141**		**Total Ministry—Budgetary**	**26,159,456,673**	**120,099,778**	**215,690**	**25,961,901,161**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

[2] The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Corporate Services Program												
Corporate services	524,098,463	506,206,131	41,000,000	40,817,673	...	...	366,689,519	359,091,465	...	...	198,408,944	187,932,339
Revenues netted against expenditures	(335,289,519)	(327,841,465)	(31,400,000)	(31,250,000)	...	...	(366,689,519)	(359,091,465)	...	...	...	...
Total Program—Budgetary	**188,808,944**	**178,364,666**	**9,600,000**	**9,567,673**	...	...	...	...	...	...	**198,408,944**	**187,932,339**
Human Resources Investment and Insurance Program												
Human resources investment (HRI)	381,000,000	377,556,382	7,600,000	7,516,071	4,143,231,627	3,947,014,179	231,000,000	229,106,000	...	...	4,300,831,627	4,102,980,632
Employment insurance (EI) income benefits	561,100,000	559,962,131	23,100,000	23,019,948	238,291	238,291	517,200,000	516,110,000	...	...	67,238,291	67,110,370
Human Resources Centres of Canada (HRCC)—Management and joint services	265,356,863	258,784,858	96,200,000	96,152,301	...	...	229,311,096	226,282,000	...	...	132,245,767	128,655,159
Employment benefits and support measures authorized under Part II of the *Employment Insurance Act*	...	...	...	...	(2,079,220,000)	(1,980,315,560)	...	...	...	...	(2,079,220,000)	(1,980,315,560)
Sub-total	1,207,456,863	1,196,303,371	126,900,000	126,688,320	2,064,249,918	1,966,936,910	977,511,096	971,498,000	...	...	2,421,095,685	2,318,430,601
Revenues netted against expenditures	(883,511,096)	(877,598,000)	(94,000,000)	(93,900,000)	...	...	(977,511,096)	(971,498,000)	...	...	...	...
Total Program—Budgetary	**323,945,767**	**318,705,371**	**32,900,000**	**32,788,320**	**2,064,249,918**	**1,966,936,910**	...	...	...	...	**2,421,095,685**	**2,318,430,601**
Labour Program												
Labour	156,259,128	155,131,126	1,400,000	1,366,702	2,701,725	2,181,656	48,564,328	48,564,328	...	...	111,796,525	110,115,156
Revenues netted against expenditures	(48,564,328)	(48,564,328)	...	...	...	...	(48,564,328)	(48,564,328)	...	...	...	...
Total Program—Budgetary	**107,694,800**	**106,566,798**	**1,400,000**	**1,366,702**	**2,701,725**	**2,181,656**	...	...	...	...	**111,796,525**	**110,115,156**
Income Security Program												
Income security	268,371,044	247,309,521	9,000,000	8,748,737	23,414,439,072	23,414,439,072	158,921,880	141,987,097	...	...	23,532,888,236	23,528,510,233
Revenues netted against expenditures	(153,321,880)	(136,567,097)	(5,600,000)	(5,420,000)	...	...	(158,921,880)	(141,987,097)	...	...	...	...
Total Program—Budgetary	**115,049,164**	**110,742,424**	**3,400,000**	**3,328,737**	**23,414,439,072**	**23,414,439,072**	...	...	...	...	**23,532,888,236**	**23,528,510,233**
Total Department—Budgetary	**735,498,675**	**714,379,259**	**47,300,000**	**47,051,432**	**25,481,390,715**	**25,383,557,638**	...	...	...	...	**26,264,189,390**	**26,144,988,329**
Canada Industrial Relations Board—												
Budgetary	**10,812,381**	**10,360,345**	...	...	...	...	...	...	...	...	**10,812,381**	**10,360,345**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	1,726,551	1,149,905	...	...	...	...	...	...	...	...	1,726,551	1,149,905
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	8,884,819	7,044,209	...	...	...	...	5,841,000	4,086,115	...	...	3,043,819	2,958,094
Revenues netted against expenditures	(5,841,000)	(4,086,115)	...	...	...	...	(5,841,000)	(4,086,115)	...	...	...	...
Total Program—Budgetary	3,043,819	2,958,094	...	...	...	...	...	...	...	...	3,043,819	2,958,094
Total Ministry—												
Budgetary	751,081,426	728,847,603	47,300,000	47,051,432	25,481,390,715	25,383,557,638	...	...	...	...	26,279,772,141	26,159,456,673

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Human Resources Investment and Insurance Program				
					Grants				
					Human resources investment (HRI)				
...	3,923,000	...	(247,801)	3,675,199	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	3,675,199	...	...	5,883,347
...	112,200,000	(9,977,000)	737,841	102,960,841	(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations	102,960,841	...	...	108,800,227
...	385,000,000	126,000,000	(176,880,004)	334,119,996	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*	334,119,996	...	...	267,323,557
...	10,000,000	...	(8,678,017)	1,321,983	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	1,255,463	66,520	...	2,303,445
...	28,350,000	...	(3,619,538)	24,730,462	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	24,718,138	12,324	...	26,228,272
...	7,045,000	...	(1,992,000)	5,053,000	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	5,052,823	177	...	...
...	5,000,000	...	...	5,000,000	Grants to provide income support and other financial assistance to fishers and plant workers affected by the East Coast groundfish crisis	377,476	4,622,524	...	283,001,309
...	...	5,165,881	6,834,119	12,000,000	100th anniversary grant to Frontier College Learning Foundation for literacy programming	12,000,000	...	...	...
...	...	...	3,000,000	3,000,000	100th anniversary grant to Frontier College for literacy programming	3,000,000	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	...	...	...	...	Items not required for the current year	...	...	...	14,015,000
...	**551,518,000**	**121,188,881**	**(180,845,400)**	**491,861,481**	**Total—Grants**	**487,159,936**	**4,701,545**	...	**707,555,157**
					Contributions				
					Human resources investment (HRI)				
...	461,232,000	207,418,952	44,385,353	713,036,305	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	623,083,021	89,953,284	...	757,726,959
...	195,000,000	...	(5,841,000)	189,159,000	Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,159,000	...	...	189,013,155
...	2,775,000	...	3,354,664	6,129,664	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	4,741,553	1,388,111	...	6,677,820
...	12,000,000	...	(10,000,000)	2,000,000	Contributions to provincial and territorial government departments and agencies, municipal governments, business organizations, public health and educational institutions, aboriginal organizations including Indian band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable	1,876,764	123,236	...	44,560,346
...	22,567,000	24,633,000	(45,546,504)	1,653,496	(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	1,653,496	...	...	3,625,573
...	259,225,000	(159,052,000)	(26,501,892)	73,671,108	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	73,671,108	...	...	155,394,385
...	632,408,000	(180,039,000)	58,070,796	510,439,796	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	510,439,796	...	...	516,566,581

...	...	18,500,000	37,641,239	56,141,239	(S) Payments to provinces and territories under the *Canada Assistance Plan* (Act) and the *Federal-Provincial Fiscal Arrangements Act*	56,141,239	...	...	8,115,534
...	41,224,000	...	(26,274,000)	14,950,000	Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial Government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives	13,903,168	1,046,832	...	41,462,203
...	3,300,000	...	(3,200,000)	100,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)	...	100,000	...	...
...	...	...	4,869,538	4,869,538	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	4,869,538	...	...	4,147,284
...	**1,629,731,000**	**(88,539,048)**	**30,958,194**	**1,572,150,146**		**1,479,538,683**	**92,611,463**	**...**	**1,727,289,840**
					Employment insurance (EI) income benefits				
...	...	...	238,291	238,291	(S) Civil service insurance actuarial liability adjustment	238,291	...	...	312,819
...	**1,629,731,000**	**(88,539,048)**	**31,196,485**	**1,572,388,437**	**Total—Contributions**	**1,479,776,974**	**92,611,463**	**...**	**1,727,602,659**
					Program Summary by Business Line				
...	2,181,249,000	32,649,833	(149,887,206)	2,064,011,627	Human resources investment (HRI)	1,966,698,619	97,313,008	...	2,434,844,997
...	...	...	238,291	238,291	Employment insurance (EI) income benefits	238,291	...	...	312,819
...	**2,181,249,000**	**32,649,833**	**(149,648,915)**	**2,064,249,918**	**Total Program**	**1,966,936,910**	**97,313,008**	**...**	**2,435,157,816**
					Labour Program				
					Grants				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	7,000	...	(1,275)	5,725	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	5,725	...	...	6,800
...	15,000	...	...	15,000	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	12,000	...	...	12,000	To support standards-writing associations	8,280	3,720	...	10,280
...	**60,000**	**...**	**(1,275)**	**58,725**	**Total—Grants**	**55,005**	**3,720**	**...**	**58,080**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Contributions				
...	1,600,000	...	...	1,600,000	Labour-management partnerships program	1,247,831	352,169	...	1,429,630
...	2,200,000	...	(1,157,000)	1,043,000	Labour commission	878,820	164,180	...	912,180
...	**3,800,000**	...	**(1,157,000)**	**2,643,000**	**Total—Contributions**	**2,126,651**	**516,349**	...	**2,341,810**
...	**3,860,000**	...	**(1,158,275)**	**2,701,725**	**Total Program**	**2,181,656**	**520,069**	...	**2,399,890**
					Income Security Program				
					Grants				
...	18,172,000,000	(158,000,000)	75,059,049	18,089,059,049	(S) Old age security payments	18,089,059,049 (1)	...	...	17,563,785,223 (1)
...	4,938,000,000	(11,000,000)	6,890,601	4,933,890,601	(S) Guaranteed income supplement payments	4,933,890,601 (1)	...	...	4,834,652,063 (1)
...	390,000,000	(1,000,000)	2,489,422	391,489,422	(S) Spouse's allowance payments	391,489,422 (1)	...	...	382,898,047 (1)
...	**23,500,000,000**	**(170,000,000)**	**84,439,072**	**23,414,439,072**	**Total Program**	**23,414,439,072**	...	...	**22,781,335,333**
...	**25,685,109,000**	**(137,350,167)**	**(66,368,118)**	**25,481,390,715**	**Total Ministry**	**25,383,557,638**	**97,833,077**	...	**25,218,893,039**

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Corporate Services Program			
Budgetary (respendable revenues)			
Corporate services			
Recoverable expenditures from the Employment Insurance Account	297,503,054	289,905,000	280,068,000
Recoverable expenditures on behalf of the Canada Pension Plan	69,186,465	69,186,465	35,560,000
Total Program—Budgetary	**366,689,519**	**359,091,465**	**315,628,000**
Human Resources Investment and Insurance Program			
Budgetary (respendable revenues)			
Human resources investment (HRI)			
Recoverable expenditures from the Employment Insurance Account	231,000,000	229,106,000	149,111,000
Employment insurance (EI) income benefits			
Recoverable expenditures from the Employment Insurance Account	517,200,000	516,110,000	552,237,000
Human Resources Centres of Canada (HRCC)—Management and joint services			
Recoverable expenditures from the Employment Insurance Account	229,311,096	226,282,000	128,573,000
Total Program—Budgetary	**977,511,096**	**971,498,000**	**829,921,000**
Labour Program			
Budgetary (respendable revenues)			
Labour			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	48,564,328	48,564,328	47,136,073
Total Program—Budgetary	**48,564,328**	**48,564,328**	47,136,073
Income Security Program			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	158,921,880	141,987,097	142,697,000
Total Program—Budgetary	**158,921,880**	**141,987,097**	**142,697,000**
Total Department—Budgetary	**1,551,686,823**	**1,521,140,890**	**1,335,382,073**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
Canadian Centre for Occupational Health and Safety			
CCINFOdisc	5,841,000	4,086,115	4,239,306
Total Program—Budgetary	**5,841,000**	**4,086,115**	**4,239,306**
Total Ministry—Budgetary	**1,557,527,823**	**1,525,227,005**	**1,339,621,379**

Revenues

	Current year	Previous year
	$	$
Department		
Corporate Services Program		
Tax revenues—		
Goods and services tax	52,221	12,188
Total tax revenues	**52,221**	**12,188**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Salary overpayments	1,102	46,226
Sundries	1,910,070	1,411,897
Adjustments to prior year's payables	1,922,406	2,132,695
	3,833,578	3,590,818
Proceeds from the disposal of surplus Crown assets	478,913	319,197
Miscellaneous non-tax revenues—		
Crown housing	63,615	85,895
Recovery employee benefit costs—		
Employment insurance	16,854,000	17,294,000
Canada Pension Plan	3,013,000	...
Interest on accounts receivable	208,404	51,177,983
Interest on trust account—Private collection agency	35,872	...
Sundries	471,255	61,630
	20,646,146	68,619,508
Total non-tax revenues	**24,958,637**	**72,529,523**
Total Program	**25,010,858**	**72,541,711**
Human Resources Investment and Insurance Program		
Tax revenues—		
Goods and services tax	15	20
Total tax revenues	**15**	**20**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Recovery of bad debts	701,700	355,915
Recovery of previous year's loss of money	246	...
Salary overpayments	69,671	40,470
Department 36—Overpayment reported in the Departmental Accounts Receivable System (DARS)	9,807,222	(40,760,147)
National training program—		
Allowances	1,926,450	1,462,232
Industrial	3,805	5,106
Canadian jobs strategy—		
Job entry	78,111	88,026
Job development	1,664,501	561,452
Skill investment	76,593	19,123
Recovery of overpayments—Other Canadian Jobs Strategy	1,929,735	1,227,989
Previous year—Canadian Jobs Strategy—Advance claimed	526,286	356,627
Outreach program	1,279	17,936
Manpower mobility and trainee travel grant	12,000	126
Canada Works and Young Canada Works	85,359	201,329
Community employment program	36,405	182,545
The Atlantic Groundfish Strategy (TAGS)—Payments to fishermen and companies	3,206,959	873,942
Labour Market Agreement (LMA)—Contributions to provinces	...	2,096,381
Recovery of salary costs—Secondments	1,230	20,295
Departmental Accounts Receivable System (DARS)—		
Receipts from Private Collection Agency (PCA)	...	50,236,535
Canada student loans—		
Recovery claims	...	129,064,132
Sundries	8,688,225	4,737,508
Adjustments to prior year's payables	57,495,940	13,815,066
	86,311,717	164,602,588
Privileges, licences and permits	150,722	...
Service fees—		
Access to information	7,373	3,845
Special services	23,741	18,347
	31,114	22,192
Proceeds from sales—		
Sale of Registered Education Savings Plan (RESP) publications	6	25,497
Proceeds from the disposal of surplus Crown assets	77,952	86,850
Miscellaneous non-tax revenues—		
Recovery employee benefit costs employment insurance	92,033,000	85,066,000
Employment insurance fines	513,397	607,229
Canada student loans—		
Interest	64,590,165	59,418
Principal	85,004,444	...

Revenues—*Continued*

	Current year	Previous year
	$	$
Interest on trust account—Private collection agency	11,372	...
Annuities account—Actuarial surplus	5,821,863	7,608,613
Sundries	4,474,163	136,187
	252,448,404	93,477,447
Total non-tax revenues	**339,019,915**	**258,214,574**
Total Program	**339,019,930**	**258,214,594**
Labour Program		
Tax revenues—		
Goods and services tax	94,895	531
Total tax revenues	**94,895**	**531**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	674,211	155,979
Adjustments to prior year's payables	188,305	73,460
	862,516	229,439
Service fees	1,058,387	1,285,417
Miscellaneous non-tax revenues—		
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	172,072	133,100
Miscellaneous	1,000	3,654
	173,072	136,754
Total non-tax revenues	**2,093,975**	**1,651,610**
Total Program	**2,188,870**	**1,652,141**
Income Security Program		
Tax revenues—		
Goods and services tax	5,147	6,145
Total tax revenues	**5,147**	**6,145**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,121,892	111,130
Refunds of previous years' expenditures—Secondment	3,723	...
Salary overpayment	1,872	30,137
Family allowance overpayment	637	3,996
Adjustments to prior year's payables	495,822	233,866
	5,623,946	379,129
Service fees	73,012	84,144
Miscellaneous non-tax revenues—		
Recovery employee benefit costs—Canada Pension Plan	19,980,023	...
Miscellaneous	18,570	19,039,995
	19,998,593	19,039,995
Total non-tax revenues	**25,695,551**	**19,503,268**
Total Program	**25,700,698**	**19,509,413**
Total Department	**391,920,356**	**351,917,859**
Canada Industrial Relations Board		
Tax revenues—		
Goods and services tax	245	373
Total tax revenues	**245**	**373**
Non-tax revenues—		
Refunds of previous years' expenditures	24,213	21,364
Proceeds from sales	7,151	9,449
Proceeds from the disposal of surplus Crown assets	2,264	663
Miscellaneous non-tax revenues	18,187	439
Total non-tax revenues	**51,815**	**31,915**
Total Program	**52,060**	**32,288**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Centre for Occupational Health and Safety		
Tax revenues—		
Goods and services tax	72,159	84,668
Total tax revenues	**72,159**	**84,668**
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	476	448
Total non-tax revenues	**476**	**448**
Total Program	**72,635**	**85,116**
Ministry Summary		
Tax revenues—		
Goods and services tax	224,682	103,925
Total tax revenues	224,682	103,925
Non-tax revenues—		
Refunds of previous years' expenditures	96,655,970	168,823,338
Privileges, licences and permits	150,722	...
Service fees	1,162,513	1,391,753
Proceeds from sales	7,157	34,946
Proceeds from the disposal of surplus Crown assets	559,605	407,158
Miscellaneous non-tax revenues	293,284,402	181,274,143
Total non-tax revenues	391,820,369	351,931,338
Total Ministry	**392,045,051**	**352,035,263**

SECTION 13

1999-2000

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

CONTENTS

	Page
Program objective and business line description	13.2
Ministry summary	13.3
Programs by business line	13.7
Transfer payments	13.8
Details of respendable amounts	13.13
Revenues	13.13

Department

Administration Program

Objective

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Description

Corporate support

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Description

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Description

Northern Affairs Programming

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Description

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	66,264,000	...	...	66,264,000	1	Program expenditures				
...	...	3,140,700	...	3,140,700	1a	Program expenditures				
...	...	12,102,408	...	12,102,408	1b	Program expenditures				
...	...	...	450,000	450,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,641,636	1,641,636		TB Vote 15 (1)				
...	66,264,000	15,243,108	2,091,636	83,598,744		Total—Vote 1	81,332,662	2,266,082	...	73,565,259
...	48,900	...	1,545	50,445	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	50,445	...	...	49,978
...	7,354,000	...	1,127,000	8,481,000	(S)	Contributions to employee benefit plans	8,481,000	...	...	7,926,000
2,087	...	...	9,432	11,519	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,141	...	1,378	18,425
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	...	...	...	456
2,087	**73,666,900**	**15,243,108**	**3,229,613**	**92,141,708**		**Total Program—Budgetary**	**89,874,248**	**2,266,082**	**1,378**	**81,560,118**
						Indian and Inuit Affairs Program				
...	226,987,000	...	...	226,987,000	5	Operating expenditures				
...	...	17,645,508	...	17,645,508	5a	Operating expenditures				
...	...	3,957,811	...	3,957,811	5b	Transfer of $11,865,609 from Indian Affairs and Northern Development Vote 10				
...	...	...	11,865,609	11,865,609		Transfer from: Vote 10				
...	...	...	129,053	129,053		TB Vote 10 (1)				
...	...	...	4,801,881	4,801,881		TB Vote 15 (1)				
...	226,987,000	21,603,319	16,796,543	265,386,862		Total—Vote 5	255,082,350	10,304,512	...	235,493,551
...	...	1	...	1	6a	To increase from $1,200,000,000 to $1,700,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5	...	1	...	...
...	...	1,115,886	...	1,115,886	7b	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: a) $1,114,936 representing the principal of 13 accounts owed by 12 debtors; b) $950 representing the principal balance of 1 account owed by 1 debtor	1,115,886	...	...	97,936
...	13,750,000	...	...	13,750,000	10	Capital expenditures				
...	...	1,253,000	...	1,253,000	10a	Capital expenditures				
...	...	...	(11,865,609)	(11,865,609)		Transfer to Vote 5				
...	13,750,000	1,253,000	(11,865,609)	3,137,391		Total—Vote 10	3,093,497	43,894	...	2,227,508

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	3,891,398,000	...	...	3,891,398,000	15	Grants and contributions				
...	...	58,546,352	...	58,546,352	15a	Grants				
...	...	29,301,467	...	29,301,467	15b	Grants				
...	3,891,398,000	87,847,819	...	3,979,245,819		Total—Vote 15	3,977,653,436	1,592,383	...	4,197,483,223
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	...	...	...	...
...	2,000,000	...	(1,664,911)	335,089	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	335,089	...	...	127,952
...	1,400,000	...	416,049	1,816,049	(S)	Indian annuities (*Indian Act*)	1,816,049	...	...	1,680,510
...	127,786,000	...	(7,319)	127,778,681	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	127,778,681	...	...	127,855,026
...	19,851,000	...	3,042,000	22,893,000	(S)	Contributions to employee benefit plans	22,893,000	...	...	21,710,000
32,764,513	...	...	...	32,764,513	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	33,858	...	32,730,655	...
...	...	...	337,227	337,227	(S)	Court awards	337,227	...	...	103,013
65,188	...	...	41,684	106,872	(S)	Spending of proceeds from the disposal of surplus Crown assets	86,930	...	19,942	72,064
...	...	...	269,519	269,519	(S)	Refunds of amounts credited to revenues in previous years	269,519	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	291,208
32,829,701	4,283,187,000	111,820,025	7,350,183	4,435,186,909		Total budgetary	4,390,495,522	11,940,790	32,750,597	4,587,141,991
19,999,050	...	...	...	19,999,050	L15	Loans for the construction of houses through the Indian housing assistance account. Repealed by Vote 7b, *Appropriation Act No. 4, 1999-2000*. Limit $20,000,000 (Net)	(950)	20,000,000	...	(12,000)
46,821,687	...	...	...	46,821,687	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*. Limit $48,550,835 (Net)	(1,168,404)	...	47,990,091	(99,647)
...	28,053,000	...	...	28,053,000	L20	Loans to native claimants (Gross)	28,181,990	(128,990)	...	30,116,852
...	22,840,000	...	...	22,840,000	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	22,840,000	...	...	23,560,000

...	402,000	...	...	402,000	L30	Loans to the Yukon Elders (Gross)	366,737	35,263	...	249,534
66,820,737	51,295,000	...	...	118,115,737		Total non-budgetary	50,219,373	19,906,273	47,990,091	53,814,739
						Total Program—				
32,829,701	**4,283,187,000**	**111,820,025**	**7,350,183**	**4,435,186,909**		**Budgetary**	**4,390,495,522**	**11,940,790**	**32,750,597**	**4,587,141,991**
66,820,737	**51,295,000**	**...**	**...**	**118,115,737**		**Non-budgetary**	**50,219,373**	**19,906,273**	**47,990,091**	**53,814,739**
						Northern Affairs Program				
...	84,782,000	...	...	84,782,000	35	Operating expenditures				
...	...	36,675,350	...	36,675,350	35a	Operating expenditures				
...	...	...	1,219,303	1,219,303		Transfer from TB Vote 15 (1)				
...	...	...	(4,411,862)	(4,411,862)		Transfer to Vote 40				
...	84,782,000	36,675,350	(3,192,559)	118,264,791		Total—Vote 35	113,646,630	4,618,161	...	107,976,943
...	...	14,627	...	14,627	36b	To write-off from the Accounts of Canada certain debts due to Her Majesty in right of Canada amounting to $14,627 representing the principal of 4 accounts owed by 3 debtors	14,626	1	...	...
...	57,116,900	...	...	57,116,900	40	Grants and contributions				
...	...	15,960,299	...	15,960,299	40b	Transfer of $4,411,862 from Indian Affairs and Northern Development Vote 35				
...	...	...	4,411,862	4,411,862		Transfer from Vote 35				
...	57,116,900	15,960,299	4,411,862	77,489,061		Total—Vote 40	77,128,390	360,671	...	123,162,067
...	15,600,000	...	...	15,600,000	45	Payments to Canada Post Corporation				
...	...	134,173	...	134,173	45b	Payments to Canada Post Corporation				
...	15,600,000	134,173	...	15,734,173		Total—Vote 45	15,734,173	...	...	15,545,807
...	1,458,000	...	322,541	1,780,541	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,780,541	...	...	1,585,825
...	6,837,000	...	1,048,000	7,885,000	(S)	Contributions to employee benefit plans	7,885,000	...	...	7,460,000
...	...	...	580,596	580,596	(S)	Refunds of amounts credited to revenues in previous years	580,596	...	...	675,991
24,596	...	...	12,978	37,574	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,169	...	8,405	28,660
24,596	165,793,900	52,784,449	3,183,418	221,786,363		Total budgetary	216,799,125	4,978,833	8,405	256,435,293
320,000	...	...	...	320,000	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the *National Housing Act* and *Appropriation Act No. 3, 1975*. Limit $320,000 (Gross)	13,696	...	306,304	...
6,534,033	...	...	...	6,534,033	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, *Appropriation Act No. 3, 1953* and last amended by Vote 37b, *Appropriation Act No. 4, 1995-96*. Limit $6,633,697 (Net)	(15,806)	...	6,549,839	(2,284)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
5,000,000	...	...	...	5,000,000	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000 (*Appropriation Act No. 4, 1969*) (Net)	...	...	5,000,000	...
11,854,033	...	...	...	11,854,033		Total non-budgetary	(2,110)	...	11,856,143	(2,284)
						Total Program—				
24,596	**165,793,900**	**52,784,449**	**3,183,418**	**221,786,363**		**Budgetary**	**216,799,125**	**4,978,833**	**8,405**	**256,435,293**
11,854,033	**...**	**...**	**...**	**11,854,033**		**Non-budgetary**	**(2,110)**	**...**	**11,856,143**	**(2,284)**
						Total Department—				
32,856,384	**4,522,647,800**	**179,847,582**	**13,763,214**	**4,749,114,980**		**Budgetary**	**4,697,168,895**	**19,185,705**	**32,760,380**	**4,925,137,402**
78,674,770	**51,295,000**	**...**	**...**	**129,969,770**		**Non-budgetary**	**50,217,263**	**19,906,273**	**59,846,234**	**53,812,455**
						Canadian Polar Commission				
...	882,000	...	...	882,000	50	Program expenditures				
...	...	42,000	...	42,000	50a	Program expenditures				
...	...	...	25,687	25,687		Transfer from TB Vote 5 (1)				
...	882,000	42,000	25,687	949,687		Total—Vote 50	933,325	16,362	...	869,347
...	87,000	...	...	87,000	(S)	Contributions to employee benefit plans	87,000	...	...	87,000
...	**969,000**	**42,000**	**25,687**	**1,036,687**		**Total Program—Budgetary**	**1,020,325**	**16,362**	**...**	**956,347**
						Total Ministry—				
32,856,384	**4,523,616,800**	**179,889,582**	**13,788,901**	**4,750,151,667**		**Budgetary**	**4,698,189,220**	**19,202,067**	**32,760,380**	**4,926,093,749**
78,674,770	**51,295,000**	**...**	**...**	**129,969,770**		**Non-budgetary**	**50,217,263**	**19,906,273**	**59,846,234**	**53,812,455**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Administration Program												
Corporate support	86,955,546	84,688,086	4,728,162	4,728,162	458,000	458,000	...	...	...	...	92,141,708	89,874,248
Total Program—Budgetary	**86,955,546**	**84,688,086**	**4,728,162**	**4,728,162**	**458,000**	**458,000**	...	...	...	...	**92,141,708**	**89,874,248**
Indian and Inuit Affairs Program												
Claims—												
Budgetary	72,756,985	72,756,985	3,064,466	3,064,466	368,331,054	368,330,627	...	...	...	...	444,152,505	444,152,078
Non-budgetary	...	...	...	...	...	...	...	...	118,115,737	50,219,373	118,115,737	50,219,373
Indian and Inuit programming	233,348,869	190,249,865	17,176,040	17,176,040	3,740,509,495	3,738,917,539	...	...	...	...	3,991,034,404	3,946,343,444
Total Program—												
Budgetary	**306,105,854**	**263,006,850**	**20,240,506**	**20,240,506**	**4,108,840,549**	**4,107,248,166**	...	...	...	...	**4,435,186,909**	**4,390,495,522**
Non-budgetary	...	...	...	...	...	...	...	...	**118,115,737**	**50,219,373**	**118,115,737**	**50,219,373**
Northern Affairs Program												
Northern affairs programming—												
Budgetary	137,461,149	132,834,582	6,836,153	6,836,153	77,489,061	77,128,390	...	...	...	...	221,786,363	216,799,125
Non-budgetary	...	...	...	...	...	...	...	...	11,854,033	(2,110)	11,854,033	(2,110)
Total Program—												
Budgetary	**137,461,149**	**132,834,582**	**6,836,153**	**6,836,153**	**77,489,061**	**77,128,390**	...	...	...	...	**221,786,363**	**216,799,125**
Non-budgetary	...	...	...	...	...	...	...	...	**11,854,033**	**(2,110)**	**11,854,033**	**(2,110)**
Total Department—												
Budgetary	**530,522,549**	**480,529,518**	**31,804,821**	**31,804,821**	**4,186,787,610**	**4,184,834,556**	...	...	...	...	**4,749,114,980**	**4,697,168,895**
Non-budgetary	...	...	...	...	...	...	...	...	**129,969,770**	**50,217,263**	**129,969,770**	**50,217,263**
Canadian Polar Commission—												
Budgetary	**1,019,437**	**1,003,075**	...	...	**17,250**	**17,250**	...	...	...	...	**1,036,687**	**1,020,325**
Total Ministry—												
Budgetary	**531,541,986**	**481,532,593**	**31,804,821**	**31,804,821**	**4,186,804,860**	**4,184,851,806**	...	...	...	...	**4,750,151,667**	**4,698,189,220**
Non-budgetary	...	...	...	...	...	...	...	...	**129,969,770**	**50,217,263**	**129,969,770**	**50,217,263**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
					Contributions				
					Corporate support				
...	458,000	...	...	458,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
...	458,000	...	...	458,000	**Total Program**	458,000	...	...	458,000
					Indian and Inuit Affairs Program				
					Grants				
					Claims				
...	41,908,000	2,400,000	(590,946)	43,717,054	Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec	43,717,054	...	...	41,450,574
...	15,022,000	2,843,900	(305,947)	17,559,953	Capital grants to the Cree and Naskapi Bands of Quebec	17,559,953	...	...	10,915,583
...	292,000	...	...	292,000	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	291,573	427	...	282,500
...	31,508,000	51,350,000	(9,689,921)	73,168,079	Grants to Indian bands to settle specific claims	73,168,079	...	...	25,412,129
...	5,861,000	...	(1,319,519)	4,541,481	Grants to the beneficiaries or implementing bodies of comprehensive land claim settlements	4,541,481	...	...	5,823,306
...	127,786,000	...	(7,319)	127,778,681	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	127,778,681	...	...	127,855,026
...	23,775,000	...	(1,793,319)	21,981,681	Grants to entitled bands for the settlement of treaty land entitlement claims in the provinces of Saskatchewan and Manitoba	21,981,681	...	...	61,561,301
...	1,917,000	...	(473,667)	1,443,333	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,443,333	...	...	2,086,141
...	2,182,000	...	(649,468)	1,532,532	Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,532,532	...	...	2,347,053
...	...	400,000	...	400,000	Grant to the province of Quebec for Canada's participation in the construction of an all-season access road to Waskaganish	400,000	...	...	23,600,000

...	...	4,100,000	...	4,100,000	Grant to the province of Saskatchewan to facilitate the implementation of specific claim settlements	4,100,000	...	...	...
...	...	18,000,000	...	18,000,000	Payment to the province of British Columbia in respect of the McLeod Lake Final Settlement Agreement	18,000,000	...	...	...
...	250,251,000	79,093,900	(14,830,106)	314,514,794		314,514,367	427	...	301,333,613
					Indian and Inuit programming				
...	1,400,000	...	416,049	1,816,049	(S) Indian Annuities Treaty payments	1,816,049	...	...	1,680,510
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(346,822)	53,178	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	53,178	...	...	75,547
...	4,500,000	...	(666,411)	3,833,589	Grants to individual Indians and Inuit and organizations to support their post-secondary educational advancement	3,833,589	...	...	3,175,395
...	45,000	...	...	45,000	Grants to individuals or organizations for the advancement of Indian and Inuit culture	44,449	551	...	45,000
...	11,000,000	...	(4,496,629)	6,503,371	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on indian reserves	6,503,371	...	...	6,673,347
...	5,621,000	...	(1,743,105)	3,877,895	Grants to individuals to protect Indian and Inuit children, individuals and families living on indian reserves	3,877,895	...	...	4,226,479
...	136,000	...	(7,320)	128,680	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	9,921	118,759	...	4,654
...	185,803,000	...	(61,376,301)	124,426,699	Grants to Indian bands, their district councils and Inuit settlements to support their administration	124,335,866	90,833	...	129,241,706
...	16,889,000	7,069,366	...	23,958,366	Payments to Yukon First Nations pursuant to individual self-government agreements	23,613,281	345,085	...	17,063,614
...	3,200,000	...	...	3,200,000	Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*	3,200,000	...	...	3,200,000
...	7,745,000	...	...	7,745,000	Grant to the Miawpukek Indian Band to support designated programs	7,745,000	...	...	7,594,000
...	5,608,000	...	...	5,608,000	Grants to representative status indian organizations to support their administration	5,141,156	466,844	...	5,446,716
...	1,233,000	...	...	1,233,000	Grant to the National Aboriginal Achievement Foundation	1,232,500	500	...	1,215,000
...	...	25,313,538	...	25,313,538	Grant for Mi'kmaq education in Nova Scotia	24,744,154	569,384	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	350,000,000
...	243,880,000	32,382,904	(68,220,539)	208,042,365		206,450,409	1,591,956	...	529,941,968
...	**494,131,000**	**111,476,804**	**(83,050,645)**	**522,557,159**	**Total—Grants**	**520,964,776**	**1,592,383**	...	**831,275,581**
					Contributions				
					Claims				
...	8,229,000	...	8,368,722	16,597,722	Contributions to native claimants for the preparation and submission of claims	16,597,722	...	...	24,068,707
...	395,000	...	330,745	725,745	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*	725,745	...	...	3,146,855

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	28,029,000	...	(3,304,000)	24,725,000	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	24,725,000	...	...	23,238,338
...	300,000	...	114,509	414,509	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	414,509	...	...	424,978
...	200,000	...	(141,360)	58,640	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	58,640	...	...	41,032
...	2,359,000	...	(1,090,356)	1,268,644	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,268,644	...	...	1,268,644
...	3,360,000	...	66,000	3,426,000	Contribution to the British Columbia Treaty Commissioners for the purpose of supporting First Nations' participation in the British Columbia Treaty Commission process	3,426,000	...	...	3,534,000
...	...	...	6,600,000	6,600,000	Contributions for the funding to native claimant entitees or organizations for negotiation preparedness	6,600,000	...	...	...
...	42,872,000	...	10,944,260	53,816,260		53,816,260	...	...	55,722,554
					Indian and Inuit programming				
...	505,000	...	(505,000)	...	Contributions to Indian bands for land selection	...	...	...	1,938,552
...	11,387,000	...	2,729,088	14,116,088	Contributions to Indian bands for land and estates management	14,116,088	...	...	15,937,168
...	5,806,000	...	(1,827,689)	3,978,311	Contributions to Indian bands for registration administration	3,978,311	...	...	4,132,820
...	6,245,000	...	8,441,012	14,686,012	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	14,686,012	...	...	3,761,864
...	17,500,000	...	(7,751,723)	9,748,277	Indian environmental partnership program funding	9,748,277	...	...	12,562,164
...	2,879,000	...	9,588,709	12,467,709	Contributions for the purpose of resource development	12,467,709	...	...	7,894,809
...	8,033,000	...	1,273,709	9,306,709	Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	9,306,709	...	...	7,774,998
					Payments totaling $3,322,556,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:				
...	69,499,000	...	10,307,695	79,806,695	Economic development	79,806,695	...	...	74,155,703
...	1,152,944,000	...	(19,905,473)	1,133,038,527	Education	1,133,038,527	...	...	1,110,675,012
...	1,065,362,000	(17,643,792)	(19,175,185)	1,028,543,023	Social development	1,028,543,023	...	...	969,956,415
...	918,589,000	...	(13,677,501)	904,911,499	Capital facilities and maintenance	904,911,499	...	...	943,529,382
...	116,162,000	...	55,100,984	171,262,984	Indian government support	171,262,984	...	...	159,493,041

...	1,200,000	...	4,024,651	5,224,651	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	5,224,651	...	...	4,625,900
...	1,903,000	...	1,327,139	3,230,139	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	3,230,139	...	...	1,862,990
...	18,200,000	(5,985,193)	...	12,214,807	Contributions to First Nations and Inuit communities to facilitate their participation in negotiation of the inherent right of self-government	12,214,807	...	...	11,445,259
...	384,000	...	(60,492)	323,508	Contribution to the Indian Commission of Ontario	323,508	...	...	106,678
...	64,919,000	...	319,271	65,238,271	Contribution to the province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	65,238,271	...	...	62,302,303
...	22,064,000	...	42,305,920	64,369,920	Contributions for the purpose of consultation and policy development	64,369,920	...	...	47,865,566
...	3,483,581,000	(23,628,985)	72,515,115	3,532,467,130		3,532,467,130	...	...	3,440,020,624
...	**3,526,453,000**	**(23,628,985)**	**83,459,375**	**3,586,283,390**	**Total—Contributions**	**3,586,283,390**	**...**	**...**	**3,495,743,178**
					Program Summary by Business Line				
...	293,123,000	79,093,900	(3,885,846)	368,331,054	Claims	368,330,627	427	...	357,056,167
...	3,727,461,000	8,753,919	4,294,576	3,740,509,495	Indian and Inuit programming	3,738,917,539	1,591,956	...	3,969,962,592
...	**4,020,584,000**	**87,847,819**	**408,730**	**4,108,840,549**	**Total Program**	**4,107,248,166**	**1,592,383**	**...**	**4,327,018,759**
					Northern Affairs Program				
					Grants				
					Northern affairs programming				
...	636,000	...	...	636,000	Grants to the Canadian universities and institutes for northern scientific research training	636,000	...	...	636,000
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
...	5,000	...	...	5,000	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	5,000	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
...	**721,500**	**...**	**...**	**721,500**	**Total—Grants**	**716,500**	**5,000**	**...**	**716,500**
					Contributions				
					Northern affairs programming				
...	38,825,000	...	...	38,825,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	38,825,000	...	...	38,064,000
...	4,536,000	...	(194,786)	4,341,214	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,341,214	...	...	3,820,598

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	250,000	...	121,300	371,300	Contributions to the Nunavut Implementation Commission for the purpose of advising on the creation of Nunavut	371,233	67	...	1,182,000
...	7,736,000	9,300,000	(3,590,000)	13,446,000	Contributions to Nunavut implementing bodies for the purpose of establishing the Government of Nunavut	13,280,069	165,931	...	59,003,168
...	1,258,300	2,000,000	53,700	3,312,000	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	3,311,904	96	...	2,755,091
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	122,500
...	1,674,000	...	(805,214)	868,786	Contributions to the Government of the Yukon Territory and the Government of the Northwest Territories in relation to regional development and infrastructure projects	680,000	188,786	...	...
...	2,036,100	4,660,299	8,826,862	15,523,261	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	15,522,470	791	...	16,818,210
...	...	...	...	...	Items not required for the current year	...	...	...	680,000
...	56,395,400	15,960,299	4,411,862	76,767,561	**Total—Contributions**	76,411,890	355,671	...	122,445,567
...	57,116,900	15,960,299	4,411,862	77,489,061	**Total Program**	77,128,390	360,671	...	123,162,067
...	4,078,158,900	103,808,118	4,820,592	4,186,787,610	**Total Department**	4,184,834,556	1,953,054	...	4,450,638,826
					Canadian Polar Commission				
					Contributions				
...	18,000	...	(750)	17,250	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	17,250	...	...	19,730
...	18,000	...	(750)	17,250	**Total Program**	17,250	...	...	19,730
...	4,078,176,900	103,808,118	4,819,842	4,186,804,860	**Total Ministry**	4,184,851,806	1,953,054	...	4,450,658,556

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Claims			
Indian economic development	...	1,168,404	99,647
Off-reserve housing fund	...	950	12,000
Total Program—Non-budgetary	...	1,169,354	111,647
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Northern affairs programming			
Inuit loan fund	...	15,806	2,284
Total Program—Non-budgetary	...	15,806	2,284
Total Ministry—			
Non-budgetary	...	1,185,160	113,931

Revenues

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	145,158	257,145
Adjustments to prior year's payables—		
Operation and maintenance	81,875	54,626
	227,033	311,771
Privileges, licences and permits—		
Living accommodations and services	5,857	4,877
Service fees	1,844	5,307
Proceeds from the disposal of surplus Crown assets	9,432	18,212
Miscellaneous non-tax revenues	...	201
Total Program	244,166	340,368
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	341,602	348,622
Total tax revenues	341,602	348,622
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Indian economic development fund	789,366	804,017
Council for Yukon Indians	610,524	169,450
Native claimants	5,603,542	3,152,156
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	144,926	39,526
Farm Credit Corporation	...	14,579
Stoney perpetual loan	...	23,377
	7,148,358	4,203,105
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	718,730	407,867
Sundries	13,599,724	12,639,644
Adjustments to prior year's payables—		
Operation and maintenance	328,288	19,687,692
	14,646,742	32,735,203

Revenues—*Continued*

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Living accommodations and services	34,256	87,022
Sundries	39,092	51,552
	73,348	138,574
Service fees	156	120
Proceeds from sales—		
Utilities	325,004	49,483
Proceeds from the disposal of surplus Crown assets	41,684	91,438
Miscellaneous non-tax revenues—		
Treaty land entitlement (Saskatchewan)	5,500,000	9,464,974
Miscellaneous non-tax revenues	19,229	92,542
	5,519,229	9,557,516
Total non-tax revenues	**27,754,521**	**46,775,439**
Total Program	**28,096,123**	**47,124,061**
Northern Affairs Program		
Tax revenues—		
Goods and services tax	63,311	57,515
Total tax revenues	**63,311**	**57,515**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Government of the Yukon Territory	19,997	31,124
Inuit loan fund	224	12,108
Yukon Energy Corporation	...	847,597
Other accounts—		
Esso Ltd—Norman Wells Project profits	61,323,690	11,725,774
	61,343,911	12,616,603
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	604,258	149,960
Sundries	450,831	602,902
Adjustments to prior year's payables—		
Operation and maintenance	211,041	1,260,748
	1,266,130	2,013,610

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Canada mining—		
Leases	1,379,806	1,266,209
Licences	27,519	34,996
Royalties	8,543,881	5,921,818
Coal leases	7,782	14,287
Forestry	1,257,338	868,458
Land, building and machinery rentals	654,889	595,903
Living accommodations and services	192,265	151,910
Metallic and non-metallic	40,718	41,534
Oil and gas royalties	9,117,264	6,012,000
Quarrying royalties	951,120	239,490
Water rentals	10,198	13,729
Yukon quartz mining—		
Fees and leases	611,623	786,134
Sundries	326	340
	22,794,729	15,946,808
Service fees—		
Placer mining fees	263,485	200,101
Canada mining fees	839,454	1,015,228
Land use fees	196,330	169,799
Rental of vacant land	150,196	137,083
Other fees	97,418	97,013
	1,546,883	1,619,224
Proceeds from sales—		
Proceeds from sales	144,797	45,405
Sundries	48,648	105,581
	193,445	150,986
Proceeds from the disposal of surplus Crown assets	12,978	24,596
Miscellaneous non-tax revenues—		
Oil and gas forfeitures	1,889,157	1,475,724
Miscellaneous non-tax revenues	45,754	669,182
	1,934,911	2,144,906
Total non-tax revenues	**89,092,987**	**34,516,733**
Total Program	**89,156,298**	**34,574,248**
Total Department	**117,496,587**	**82,038,677**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Polar Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	1,676	...
Total Program	**1,676**	...
Ministry Summary		
Tax revenues—		
Goods and services tax	404,913	406,137
Total tax revenues	404,913	406,137
Non-tax revenues—		
Return on investments	68,492,269	16,819,708
Refunds of previous years' expenditures	16,141,581	35,060,584
Privileges, licences and permits	22,873,934	16,090,259
Service fees	1,548,883	1,624,651
Proceeds from sales	518,449	200,469
Proceeds from the disposal of surplus Crown assets	64,094	134,246
Miscellaneous non-tax revenues	7,454,140	11,702,623
Total non-tax revenues	117,093,350	81,632,540
Total Ministry	**117,498,263**	**82,038,677**

(1) Interest unless otherwise indicated.

SECTION 14

1999-2000

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Economic Development Agency of Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering Research Council

Social Sciences and Humanities Research Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

CONTENTS

Page

Program objective and business line description 14.2
Ministry summary 14.7
Programs by business line 14.14
Transfer payments 14.17
Details of respendable amounts 14.24
Revenues 14.24

Department

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Description

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a More Innovative Economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshall the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Tourism

The Canadian Tourism Commission (CTC) is a working partnership between tourism industry businesses and associations, provincial and territorial governments and the Government of Canada. The CTC has authority to plan, direct, manage and implement programs to generate and promote tourism in Canada. As a Special Operating Agency (SOA), it is an example of the new partnership model of the federal government. It is made up of industry representatives from across Canada acting to ensure that the tourism industry remains a vibrant and profitable part of the Canadian economy.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objective

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small-and-medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Description

Development

This business line includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The business line is divided into six sub-activities: action/business development, COOPERATION, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objective

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

Canadian Space Agency

Objective

To ensure the development and application of space science and technology to meet Canadian needs and to ensure the development of an internationally competitive space industry in Canada.

Business Line Description

Space sciences

Working with Canadian scientists, universities and graduate students, the Canadian Space Agency will contribute to the advancement of space knowledge, and the development of scientific expertise, new processes and applications. This is achieved as follows:

- by ensuring that Canada maintains a position of world excellence in the international scientific exploration of space and by procuring from Canadian industry the instruments needed to obtain relevant scientific data; and
- by training Canadian astronauts to participate in international human space flights, by contributing to Canadian science and technology (S&T) experiments in space and by inspiring Canadian youth to pursue careers in S&T.

Space applications and industry development

The Canadian Space Agency works with representatives of industry across Canada to facilitate the use and application of space science and technology, which leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on Earth. Through various communications activities, the Agency's efforts also create better awareness of the importance of space technology in all regions of Canada. This is achieved as follows by:

- enhancing Canada's ability to operate in space and to exploit the potential of space technologies, particularly automation and robotics, and meeting our commitments to the International Space Station Program;
- ensuring that Canadians have access to new multimedia, personal, and mobile communications services made possible by advanced satellite communications, while maintaining or expanding Canadian industry's share of the international market for these new services;
- ensuring that Canada remains at the forefront of space technology development in preparation for Canada's future space programs and enhancing Canadian industry's international competitiveness through technology development and diffusion;
- providing an environmental test facility capable of meeting the current and emerging needs of Canada's space community and space related objectives;
- ensuring Canadian leadership in the international Earth observation market and meeting Canadian environmental monitoring and resource management needs;
- building foreign partnerships to support the implementation of the CSP, supporting the space industry's domestic and export development efforts, supporting and monitoring industrial regional development, and managing CSA's political relations with Canadian and foreign agencies and partners;
- providing support for space awareness activities.

Management

This business line involves all initiatives which ensure that the Agency performs its role as the manager of the Canadian Space program. It also reflects management activities such as human resources, corporate management, administration, communications, and review.

Competition Tribunal

Objective

The Tribunal's objective is to provide a court of record to hear and determine all applications under Part VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Description

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objective

To fix royalties that are fair and reasonable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Description

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for any act protected by copyright, as mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals as well as for the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located (section 77);
- examine, at the request of the Director of Research appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Director considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on copyright royalties payable to a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objective

To promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate, to emphasize long-term economic development and sustainable employment and income creation and to focus on small and medium-sized enterprises and the development and enhancement of entrepreneurial talent.

Business Line Description

Promotion of the economic development of the regions of Quebec

To help the regions of Quebec to enhance and realize their economic development potential.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Description

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objective

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Description

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objective

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Description

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objective

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Description

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors effecting labour supply; and information on topics of specific social policy concern. The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objective

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Description

Western Economic Diversification

To more effectively guide, in close cooperation with Western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of Western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	428,903,000	...	...	428,903,000	1	Operating expenditures				
...	...	94,894,960	...	94,894,960	1a	Operating expenditures				
...	...	5,590,280	...	5,590,280	1b	Operating expenditures				
...	...	...	1,119,905	1,119,905		Transfer from: TB Vote 10 (1)				
...	...	...	10,933,908	10,933,908		TB Vote 15 (1)				
...	428,903,000	100,485,240	12,053,813	541,442,053		Total—Vote 1	513,161,112	28,280,941	...	503,183,396
...	424,247,000	...	...	424,247,000	5	Grants and contributions				
...	...	49,708,000	...	49,708,000	5a	Contributions				
...	...	1,013,537,000	...	1,013,537,000	5b	Grants and contributions				
...	424,247,000	1,063,245,000	...	1,487,492,000		Total—Vote 5	1,425,294,125	62,197,875	...	610,569,685
...	48,900	...	1,816	50,716	(S)	Minister of Industry—Salary and motor car allowance	50,716	...	...	49,604
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
22,448,477	(4,891,000)	...	4,891,000	22,448,477	(S)	Canadian Intellectual Property Office Revolving Fund				
...	...	...	432,934	432,934		Transfer from TB Vote 5 (1)				
22,448,477	(4,891,000)	...	5,323,934	22,881,411		Total	(17,493,791)	...	40,375,202	(771,696)
...	57,000,000	33,000,000	1,966,378	91,966,378	(S)	Liabilities under the *Small Business Loans Act*	91,966,378	...	...	94,102,693
...	...	...	179,541	179,541	(S)	Liabilities under the *Canada Small Business Financing Act*	179,541	...	...	...
...	46,366,000	...	7,104,000	53,470,000	(S)	Contributions to employee benefit plans	53,470,000	...	...	47,590,000
168,428	...	...	422,727	591,155	(S)	Spending of proceeds from the disposal of surplus Crown assets	249,252	100,303	241,600	371,935
...	...	...	74	74	(S)	Collection agency fees	74	...	...	294
...	...	...	1,563,993	1,563,993	(S)	Refunds of amounts credited to revenues in previous years	1,563,993	...	...	1,024,251
22,616,905	961,673,900	1,196,730,240	18,616,276	2,199,637,321		Total budgetary	2,068,441,400	90,579,119	40,616,802	1,256,120,162
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act* (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act* (Gross)	...	500,000	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. *Appropriation Act No. 1, 1970*. Limit $1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
						Total Department—				
22,616,905	**961,673,900**	**1,196,730,240**	**18,616,276**	**2,199,637,321**		**Budgetary**	**2,068,441,400**	**90,579,119**	**40,616,802**	**1,256,120,162**
1,950,000	**800,000**	**...**	**...**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**
						Atlantic Canada Opportunities Agency				
...	44,303,000	...	...	44,303,000	20	Operating expenditures				
...	...	6,639,297	...	6,639,297	20a	Operating expenditures				
...	...	600,000	...	600,000	20b	Operating expenditures				
...	...	...	278,850	278,850		Transfer from: TB Vote 10 (1)				
...	...	...	1,167,004	1,167,004		TB Vote 15 (1)				
...	44,303,000	7,239,297	1,445,854	52,988,151		Total—Vote 20	50,076,156	2,911,995	...	47,827,093
...	223,435,000	...	...	223,435,000	25	Grants and contributions				
...	...	10,310,100	...	10,310,100	25a	Contributions				
...	...	4,942,231	...	4,942,231	25b	Contributions				
...	223,435,000	15,252,331	...	238,687,331		Total—Vote 25	238,687,331	...	...	297,435,541
...	7,000,000	3,000,000	(1,396,975)	8,603,025	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	8,603,025	...	...	10,820,119
...	1,000,000	1,600,000	32,641	2,632,641	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	2,632,641	...	...	...
...	4,293,000	...	658,000	4,951,000	(S)	Contributions to employee benefit plans	4,951,000	...	...	4,544,000
3,054	...	...	23,412	26,466	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,181	...	17,285	25,052
...	...	...	10,518	10,518	(S)	Refunds of amounts credited to revenues in previous years	10,518	...	...	15,614
3,054	**280,031,000**	**27,091,628**	**773,450**	**307,899,132**		**Total Program—Budgetary**	**304,969,852**	**2,911,995**	**17,285**	**360,667,419**
						Business Development Bank of Canada				
853,677,000	...	...	...	853,677,000	(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Business Development Bank of Canada is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion (Net)	...	...	853,677,000	...

...	...	40,000,000	40,000,000	80,000,000	(S)	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the *Business Development Bank of Canada Act* (Gross)	80,000,000	...	...	50,000,000
853,677,000	**...**	**40,000,000**	**40,000,000**	**933,677,000**		**Total Program—Non-budgetary**	**80,000,000**	**...**	**853,677,000**	**50,000,000**
						Canadian Space Agency				
...	63,686,000	...	...	63,686,000	30	Operating expenditures				
...	...	37,110,406	...	37,110,406	30a	Operating expenditures				
...	...	...	85,000	85,000		Transfer from: TB Vote 10 (1)				
...	...	...	523,208	523,208		TB Vote 15 (1)				
...	...	...	(961,822)	(961,822)		Transfer to Vote 40				
...	63,686,000	37,110,406	(353,614)	100,442,792		Total—Vote 30	98,719,098	1,723,694	...	72,932,036
...	216,854,000	...	...	216,854,000	35	Capital expenditures				
...	...	4,750,000	...	4,750,000	35a	Capital expenditures				
...	...	...	20,304	20,304		Transfer from TB Vote 15 (1)				
...	...	...	(538,177)	(538,177)		Transfer to Vote 40				
...	216,854,000	4,750,000	(517,873)	221,086,127		Total—Vote 35	205,610,980	15,475,147	...	240,205,699
...	18,886,000	...	...	18,886,000	40	Grants and contributions				
...	...	4,625,000	...	4,625,000	40a	Contributions				
...	...	1	...	1	40b	Transfer of $961,822 from Industry Vote 30, and $538,177 from Industry Vote 35				
...	...	...	961,822	961,822		Transfer from: Vote 30				
...	...	...	538,177	538,177		Vote 35				
...	18,886,000	4,625,001	1,499,999	25,011,000		Total—Vote 40	24,956,066	54,934	...	23,158,666
...	4,600,000	...	705,000	5,305,000	(S)	Contributions to employee benefit plans	5,305,000	...	...	4,990,000
1,463	...	...	9,102	10,565	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,462	...	8,103	3,454
1,463	**304,026,000**	**46,485,407**	**1,342,614**	**351,855,484**		**Total Program—Budgetary**	**334,593,606**	**17,253,775**	**8,103**	**341,289,855**
						Competition Tribunal				
...	1,152,000	...	...	1,152,000	45	Program expenditures				
...	...	56,600	...	56,600	45a	Program expenditures				
...	...	160,000	...	160,000	45b	Program expenditures				
...	...	...	16,969	16,969		Transfer from TB Vote 15 (1)				
...	1,152,000	216,600	16,969	1,385,569		Total—Vote 45	1,319,684	65,885	...	996,569
...	118,000	...	...	118,000	(S)	Contributions to employee benefit plans	118,000	...	...	121,000
...	**1,270,000**	**216,600**	**16,969**	**1,503,569**		**Total Program—Budgetary**	**1,437,684**	**65,885**	**...**	**1,117,569**
						Copyright Board				
...	745,000	...	...	745,000	50	Program expenditures				
...	...	811,000	...	811,000	50a	Program expenditures				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	5,000	5,000		Transfer from: TB Vote 5 (1)				
...	...	...	8,022	8,022		TB Vote 15 (1)				
...	745,000	811,000	13,022	1,569,022		Total—Vote 50	1,567,900	1,122	...	1,223,173
...	125,000	...	...	125,000	(S)	Contributions to employee benefit plans	125,000	...	...	127,000
...	**870,000**	**811,000**	**13,022**	**1,694,022**		**Total Program—Budgetary**	**1,692,900**	**1,122**	**...**	**1,350,173**
						Economic Development Agency of Canada for the Regions of Quebec				
...	27,893,000	...	...	27,893,000	55	Operating expenditures				
...	...	1,313,646	...	1,313,646	55a	Transfer of $2,174,100 from Industry Vote 60				
...	...	...	2,174,100	2,174,100		Transfer from: Vote 60				
...	...	...	364,417	364,417		TB Vote 10 (1)				
...	...	...	755,097	755,097		TB Vote 15 (1)				
...	27,893,000	1,313,646	3,293,614	32,500,260		Total—Vote 55	30,863,958	1,636,302	...	31,630,772
...	190,291,249	...	...	190,291,249	60	Grants and contributions				
...	...	...	(2,174,100)	(2,174,100)		Transfer to Vote 55				
...	190,291,249	...	(2,174,100)	188,117,149		Total—Vote 60	148,543,626	39,573,523	...	190,412,419
...	93,000,000	(17,000,000)	(1,150,422)	74,849,578	(S)	Liabilities under the *Small Business Loans Act*	74,849,578	...	...	103,077,537
...	...	...	2,555	2,555	(S)	Liabilities under the *Canada Small Business Financing Act*	2,555	...	...	...
...	3,182,000	...	488,000	3,670,000	(S)	Contributions to employee benefit plans	3,670,000	...	...	3,464,000
...	...	...	46,406	46,406	(S)	Refunds of amounts credited to revenues in previous years	46,406	...	...	42,927
18,558	...	...	11,102	29,660	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,992	566	11,102	5,833
18,558	**314,366,249**	**(15,686,354)**	**517,155**	**299,215,608**		**Total Program—Budgetary**	**257,994,115**	**41,210,391**	**11,102**	**328,633,488**
						Enterprise Cape Breton Corporation				
...	10,536,000	...	...	10,536,000	65	Payments to the Enterprise Cape Breton Corporation				
...	...	...	30,000	30,000		Transfer from TB Vote 15 (1)				
...	...	...	(280)	(280)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	10,536,000	...	29,720	10,565,720		Total—Vote 65	8,565,720	2,000,000	...	8,400,000
...	**10,536,000**	**...**	**29,720**	**10,565,720**		**Total Program—Budgetary**	**8,565,720**	**2,000,000**	**...**	**8,400,000**

						National Research Council of Canada				
...	238,861,000	...	...	238,861,000	70	Operating expenditures				
...	...	13,926,810	...	13,926,810	70a	Transfer of $6,163,801 from Industry Vote 80				
...	...	...	6,163,801	6,163,801		Transfer from: Vote 80				
...	...	...	505,000	505,000		TB Vote 10 (1)				
...	...	...	11,362,402	11,362,402		TB Vote 15 (1)				
...	...	...	(388,364)	(388,364)		Transfer to: Vote 75				
...	...	...	(32,999)	(32,999)		Vote 80				
...	238,861,000	13,926,810	17,609,840	270,397,650		Total—Vote 70	265,768,383	4,629,267	...	239,310,107
...	34,816,000	...	...	34,816,000	75	Capital expenditures				
...	...	1	...	1	75a	Transfer of $5,405,199 from Industry Vote 80				
...	...	3,387,636	...	3,387,636	75b	Transfer of $388,364 from Industry Vote 70				
...	...	...	388,364	388,364		Transfer from: Vote 70				
...	...	...	5,405,199	5,405,199		Vote 80				
...	34,816,000	3,387,637	5,793,563	43,997,200		Total—Vote 75	43,928,551	68,649	...	51,339,996
...	152,566,000	...	...	152,566,000	80	Grants and contributions				
...	...	1	...	1	80b	Transfer of $32,999 from Industry Vote 70				
...	...	...	32,999	32,999		Transfer from Vote 70				
...	...	...	(6,163,801)	(6,163,801)		Transfer to: Vote 70				
...	...	...	(5,405,199)	(5,405,199)		Vote 75				
...	152,566,000	1	(11,536,001)	141,030,000		Total—Vote 80	140,955,910	74,090	...	152,402,527
					(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the *National Research Council Act*:				
15,194,368	...	...	...	15,194,368		Unspent amount at beginning of year				
...	51,420,000	...	6,747,110	58,167,110		Amount received during the year				
15,194,368	51,420,000	...	6,747,110	73,361,478		Total	57,347,199	...	16,014,279	48,391,694
...	30,698,000	...	4,704,000	35,402,000	(S)	Contributions to employee benefit plans	35,402,000	...	...	32,511,000
25,000	...	...	124,093	149,093	(S)	Spending of proceeds from the disposal of surplus Crown assets	118,540	5,553	25,000	37,118
15,219,368	**508,361,000**	**17,314,448**	**23,442,605**	**564,337,421**		**Total Program—Budgetary**	**543,520,583**	**4,777,559**	**16,039,279**	**523,992,442**
						Natural Sciences and Engineering Research Council				
...	18,228,000	...	...	18,228,000	85	Operating expenditures				
...	...	1,923,980	...	1,923,980	85a	Operating expenditures				
...	...	...	212,000	212,000		Transfer from: TB Vote 5 (1)				
...	...	...	60,000	60,000		TB Vote 10 (1)				
...	...	...	553,633	553,633		TB Vote 15 (1)				
...	18,228,000	1,923,980	825,633	20,977,613		Total—Vote 85	20,703,839	273,774	...	18,536,930
...	484,780,000	...	...	484,780,000	90	Grants				
...	...	37,941,076	...	37,941,076	90a	Grants				
...	...	4,175,000	...	4,175,000	90b	Grants				
...	484,780,000	42,116,076	...	526,896,076		Total—Vote 90	526,895,998	78	...	477,985,540

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	1,949,000	...	299,000	2,248,000	(S)	Contributions to employee benefit plans	2,248,000	...	...	1,968,000
3,022	...	...	877	3,899	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,022	877	952
...	...	...	597	597	(S)	Collection agency fees	597	...	...	833
3,022	**504,957,000**	**44,040,056**	**1,126,107**	**550,126,185**		**Total Program—Budgetary**	**549,848,434**	**276,874**	**877**	**498,492,255**
						Social Sciences and Humanities Research Council				
...	7,765,000	...	...	7,765,000	95	Operating expenditures				
...	...	1,485,921	...	1,485,921	95a	Operating expenditures				
...	...	160,000	...	160,000	95b	Operating expenditures				
...	...	...	265,260	265,260		Transfer from: TB Vote 5 (1)				
...	...	...	25,000	25,000		TB Vote 10 (1)				
...	...	...	259,145	259,145		TB Vote 15 (1)				
...	7,765,000	1,645,921	549,405	9,960,326		Total—Vote 95	9,669,225	291,101	...	8,942,908
...	97,956,000	...	...	97,956,000	100	Grants				
...	...	15,125,000	...	15,125,000	100a	Grants				
...	...	1,915,000	...	1,915,000	100b	Grants				
...	97,956,000	17,040,000	...	114,996,000		Total—Vote 100	114,996,000	...	...	92,588,500
...	1,005,000	...	154,000	1,159,000	(S)	Contributions to employee benefit plans	1,159,000	...	...	963,000
	...	...	...		(S)	Spending of proceeds from the disposal of surplus				
156	...	...	70	226		Crown assets	...	156	70	...
...	...	...	638	638	(S)	Collection agency fees	638	...	...	3,455
156	**106,726,000**	**18,685,921**	**704,113**	**126,116,190**		**Total Program—Budgetary**	**125,824,863**	**291,257**	**70**	**102,497,863**
						Standards Council of Canada				
...	5,283,000	...	...	5,283,000	105	Payments to the Standards Council of Canada				
...	...	...	20,000	20,000		Transfer from: TB Vote 5 (1)				
...	...	...	27,000	27,000		TB Vote 15 (1)				
...	5,283,000	...	47,000	5,330,000		Total—Vote 105	5,330,000	...	...	5,004,000
...	**5,283,000**	**...**	**47,000**	**5,330,000**		**Total Program—Budgetary**	**5,330,000**	**...**	**...**	**5,004,000**

						Statistics Canada				
...	258,533,000	...	...	258,533,000	110	Program expenditures				
...	...	33,545,757	...	33,545,757	110a	Program expenditures				
...	...	...	50,000	50,000		Transfer from: TB Vote 10 (1)				
...	...	...	9,539,082	9,539,082		TB Vote 15 (1)				
...	258,533,000	33,545,757	9,589,082	301,667,839		Total—Vote 110	297,501,996	4,165,843	...	281,221,231
...	50,596,000	...	7,752,000	58,348,000	(S)	Contributions to employee benefit plans	58,348,000	...	...	54,683,000
3,403	...	...	25,858	29,261	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,261	...	...	18,230
3,403	**309,129,000**	**33,545,757**	**17,366,940**	**360,045,100**		**Total Program—Budgetary**	**355,879,257**	**4,165,843**	**...**	**335,922,461**
						Western Economic Diversification				
...	31,824,000	...	...	31,824,000	115	Operating expenditures				
...	...	7,709,180	...	7,709,180	115a	Operating expenditures				
...	...	...	911,128	911,128		Transfer from: TB Vote 10 (1)				
...	...	...	652,629	652,629		TB Vote 15 (1)				
...	31,824,000	7,709,180	1,563,757	41,096,937		Total—Vote 115	39,151,058	1,945,879	...	33,543,413
...	138,452,000	...	...	138,452,000	120	Grants and contributions				
...	...	33,501,900	...	33,501,900	120a	Contributions				
...	138,452,000	33,501,900	...	171,953,900		Total—Vote 120	145,360,223	26,593,677	...	204,883,797
...	21,000,000	3,000,000	2,264,885	26,264,885	(S)	Liabilities under the *Small Business Loans Act*	26,264,885	...	...	24,391,338
...	...	...	30,670	30,670	(S)	Liabilities under the *Canada Small Business Financing Act*	30,670	...	...	...
...	3,779,000	...	579,000	4,358,000	(S)	Contributions to employee benefit plans	4,358,000	...	...	4,462,000
571	...	...	3.176	3,747	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,376	...	371	17,979
...	...	...	22,807	22,807	(S)	Refunds of amounts credited to revenues in previous years	22,807	...	...	14,470
...	...	...	453	453	(S)	Collection agency fees	453	...	...	...
571	**195,055,000**	**44,211,080**	**4,464,748**	**243,731,399**		**Total Program—Budgetary**	**215,191,472**	**28,539,556**	**371**	**267,312,997**
						Total Ministry—				
37,866,500	**3,502,284,149**	**1,413,445,783**	**68,460,719**	**5,022,057,151**		**Budgetary**	**4,773,289,886**	**192,073,376**	**56,693,889**	**4,030,800,684**
855,627,000	**800,000**	**40,000,000**	**40,000,000**	**936,427,000**		**Non-budgetary**	**80,000,000**	**800,000**	**855,627,000**	**50,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Micro-economic policy	40,572,941	39,519,796	...	...	12,443,782	11,816,086	...	...	...	...	53,016,723	51,335,882
Marketplace rules and services	238,599,820	216,177,569	900,000	60,160	1,045,000	1,045,000	83,799,847	98,780,213	...	...	156,744,973	118,502,516
Industry sector development—												
Budgetary	264,008,445	247,778,614	...	...	1,565,845,537	1,504,275,390	7,158,421	7,158,421	...	...	1,822,695,561	1,744,895,583
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Tourism	71,334,317	68,624,906	...	...	303,600	303,568	...	...	...	...	71,637,917	68,928,474
Corporate and management services	95,542,147	84,778,945	...	...	...	...	...	...	...	...	95,542,147	84,778,945
Sub-total—												
Budgetary	710,057,670	656,879,830	900,000	60,160	1,579,637,919	1,517,440,044	90,958,268	105,938,634	...	...	2,199,637,321	2,068,441,400
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(90,958,268)	(105,938,634)	...	...	...	...	(90,958,268)	(105,938,634)	...	...	...	...
Total Department—												
Budgetary	**619,099,402**	**550,941,196**	**900,000**	**60,160**	**1,579,637,919**	**1,517,440,044**	...	...	...	...	**2,199,637,321**	**2,068,441,400**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...
Atlantic Canada Opportunities Agency												
Development	44,291,111	41,361,831	...	...	249,922,997	249,922,997	...	...	...	...	294,214,108	291,284,828
Corporate administration	13,685,024	13,685,024	...	...	...	...	...	...	...	...	13,685,024	13,685,024
Total Program—Budgetary	**57,976,135**	**55,046,855**	...	...	**249,922,997**	**249,922,997**	...	...	...	...	**307,899,132**	**304,969,852**
Business Development Bank of Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	**933,677,000**	**80,000,000**	**933,677,000**	**80,000,000**
Canadian Space Agency												
Space sciences	9,427,247	8,726,788	24,407,717	27,156,594	800,000	800,000	4,100,000	2,910,264	...	...	30,534,964	33,773,118
Space applications and industry development	70,662,045	67,497,668	201,612,079	181,078,855	24,041,516	23,986,582	...	...	...	...	296,315,640	272,563,105
Management	24,739,068	26,872,107	96,328	1,215,792	169,484	169,484	...	...	...	...	25,004,880	28,257,383
Sub-total	104,828,360	103,096,563	226,116,124	209,451,241	25,011,000	24,956,066	4,100,000	2,910,264	...	...	351,855,484	334,593,606
Revenues netted against expenditures	...	...	(4,100,000)	(2,910,264)	...	...	(4,100,000)	(2,910,264)	...	...	...	...
Total Program—Budgetary	**104,828,360**	**103,096,563**	**222,016,124**	**206,540,977**	**25,011,000**	**24,956,066**	...	...	...	...	**351,855,484**	**334,593,606**

Competition Tribunal— Budgetary	**1,503,569**	**1,437,684**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,503,569**	**1,437,684**
Copyright Board— Budgetary	**1,694,022**	**1,692,900**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,694,022**	**1,692,900**
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	36,246,326	34,598,356	...	...	262,969,282	223,395,759	...	...	...	...	299,215,608	257,994,115
Total Program—Budgetary	**36,246,326**	**34,598,356**	**...**	**...**	**262,969,282**	**223,395,759**	**...**	**...**	**...**	**...**	**299,215,608**	**257,994,115**
Enterprise Cape Breton Corporation— Budgetary	**10,565,720**	**8,565,720**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,565,720**	**8,565,720**
National Research Council of Canada												
Research and technology innovation	248,637,075	212,118,993	42,056,403	44,087,268	42,797,834	42,797,834	...	...	...	...	333,491,312	299,004,095
Support for innovation and the national science and technology infrastructure	64,311,397	64,174,243	1,722,096	2,205,851	97,243,166	97,193,054	...	...	...	...	163,276,659	163,573,148
Program management	60,559,624	76,540,761	6,020,826	3,437,557	989,000	965,022	...	...	...	...	67,569,450	80,943,340
Total Program—Budgetary	**373,508,096**	**352,833,997**	**49,799,325**	**49,730,676**	**141,030,000**	**140,955,910**	**...**	**...**	**...**	**...**	**564,337,421**	**543,520,583**
Natural Sciences and Engineering Research Council												
Support of research and scholarship	23,230,109	22,952,436	...	...	526,896,076	526,895,998	...	...	...	...	550,126,185	549,848,434
Total Program—Budgetary	**23,230,109**	**22,952,436**	**...**	**...**	**526,896,076**	**526,895,998**	**...**	**...**	**...**	**...**	**550,126,185**	**549,848,434**
Social Sciences and Humanities Research Council												
Support of research and scholarship	11,120,190	10,828,863	...	...	114,996,000	114,996,000	...	...	...	...	126,116,190	125,824,863
Total Program—Budgetary	**11,120,190**	**10,828,863**	**...**	**...**	**114,996,000**	**114,996,000**	**...**	**...**	**...**	**...**	**126,116,190**	**125,824,863**
Standards Council of Canada— Budgetary	**5,330,000**	**5,330,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**5,330,000**	**5,330,000**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Statistics Canada												
Economic and social statistics	378,138,826	368,360,897	...	...	560,800	560,800	58,545,000	52,326,439	...	...	320,154,626	316,595,258
Census of population statistics	55,345,474	54,793,828	...	...	...	...	15,455,000	15,509,829	...	...	39,890,474	39,283,999
Sub-total	433,484,300	423,154,725	...	...	560,800	560,800	74,000,000	67,836,268	...	...	360,045,100	355,879,257
Revenues netted against expenditures	(74,000,000)	(67,836,268)	...	...	...	...	(74,000,000)	(67,836,268)	...	...	...	...
Total Program—Budgetary	**359,484,300**	**355,318,457**	...	...	**560,800**	**560,800**	...	...	...	...	**360,045,100**	**355,879,257**
Western Economic Diversification—Budgetary	**42,586,500**	**40,640,250**	**2,895,444**	**2,895,444**	**198,249,455**	**171,655,778**	...	...	...	...	**243,731,399**	**215,191,472**
Total Ministry—												
Budgetary	**1,647,172,729**	**1,543,283,277**	**275,610,893**	**259,227,257**	**3,099,273,529**	**2,970,779,352**	...	...	...	...	**5,022,057,151**	**4,773,289,886**
Non-budgetary	...	...	...	...	...	...	...	...	**936,427,000**	**80,000,000**	**936,427,000**	**80,000,000**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Micro-economic policy				
...	...	...	...	...	Items not required for the current year	...	...	...	200,000,000
					Marketplace rules and services				
...	45,000	...	...	45,000	Grant to the Radio Advisory Board of Canada	45,000	...	...	45,000
					Industry sector development				
...	...	900,000,000	...	900,000,000	Grant to the Canada Foundation for Innovation to modernize research infrastructure	900,000,000	...	...	...
...	...	93,537,000	66,463,000	160,000,000	Grant to Genome Canada	160,000,000	...	...	...
...	...	20,000,000	...	20,000,000	Grant to PRECARN Associates Inc. (Pre-Competitive Advanced Research Network)	20,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	272,500
...	...	1,013,537,000	66,463,000	1,080,000,000		1,080,000,000	...	...	272,500
...	**45,000**	**1,013,537,000**	**66,463,000**	**1,080,045,000**	**Total—Grants**	**1,080,045,000**	**...**	**...**	**200,317,500**
					Contributions				
					Micro-economic policy				
...	3,500,000	...	...	3,500,000	Contribution to the Canadian Institute for Advanced Research	3,500,000	...	...	3,500,000
...	550,000	...	...	550,000	Contributions to Internal Trade Secretariat	331,726	218,274	...	392,108
...	6,808,000	...	(723,776)	6,084,224	Contribution to the International Telecommunications Union, Geneva, Switzerland	5,704,927	379,297	...	6,716,981
...	2,400,000	...	(90,442)	2,309,558	Contributions under the Canada Community Investment Plan	2,279,433	30,125	...	2,397,511
...	13,258,000	...	(814,218)	12,443,782		11,816,086	627,696	...	13,006,600
					Marketplace rules and services				
...	1,000,000	...	...	1,000,000	Contributions to various organizations working in the consumer interest	1,000,000	...	...	1,000,000
					Industry sector development				
...	4,741,000	...	(870,247)	3,870,753	Contributions to strategic technologies	3,709,054	161,699	...	7,648,009
...	2,049,000	1,296,000	(557,181)	2,787,819	Contribution to the Canadian Network for the advancement of research, industry and education	2,701,351	86,468	...	18,711,078
...	10,810,000	...	168,251	10,978,251	Contributions under the Community futures program	10,978,251	...	...	10,801,701
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	1,296,000	...	(148,974)	1,147,026	Contributions under the Technology outreach program	1,045,176	101,850	...	4,069,060
...	1,435,000	...	(1,038,026)	396,974	Contributions under the Ontario base closures program	330,624	66,350	...	2,584,322
...	32,800,000	1,334,000	...	34,134,000	Contributions under the Aboriginal business Canada program	33,027,161	1,106,839	...	32,925,866
...	5,508,000	13,600,000	4,811,736	23,919,736	Contributions under the Northern Ontario Development Fund	23,917,986	1,750	...	12,100,670
...	6,000,000	19,000,000	...	25,000,000	Contributions to the province of Ontario under the Canada Infrastructure Works Agreement	25,000,000	...	...	65,170,000
...	57,000,000	33,000,000	1,966,378	91,966,378	(S) Liabilities under the *Small Business Loans Act*	91,966,378	...	...	94,102,693
...	...	...	179,541	179,541	(S) Liabilities under the *Canada Small Business Financing Act*	179,541	...	...	...
...	253,435,000	10,450,000	(12,094,540)	251,790,460	Contributions under the Technology partnerships Canada program	200,164,468	51,625,992	...	203,227,565
...	15,570,000	...	(6,501,000)	9,069,000	Contributions under Canada/Quebec Agreement on Industrial Development	4,795,274	4,273,726	...	18,198,000
...	71,500,000	3,683,000	(49,722,401)	25,460,599	Contributions under the SchoolNet/Community access program	22,736,471	2,724,128	...	14,463,843
...	4,800,000	...	...	4,800,000	Contributions under the Eastern Ontario economic recovery initiative	3,378,655	1,421,345	...	2,557,367
...	...	345,000	...	345,000	Contribution under the Information highway, science and entrepreneurship camps program	345,000	...	...	345,000
...	...	...	...	...	Items not required for the current year	...	...	...	3,443,104
...	476,944,000	82,708,000	(73,806,463)	485,845,537		424,275,390	61,570,147	...	490,348,278
					Tourism				
...	...	...	303,600	303,600	World Tourism Organization Membership (WTO)	303,568	32	...	...
...	**491,202,000**	**82,708,000**	**(74,317,081)**	**499,592,919**	**Total—Contributions**	**437,395,044**	**62,197,875**	**...**	**504,354,878**
					Departmental Summary by Business Line				
...	13,258,000	...	(814,218)	12,443,782	Micro-economic policy	11,816,086	627,696	...	213,006,600
...	1,045,000	...	...	1,045,000	Marketplace rules and services	1,045,000	...	...	1,045,000
...	476,944,000	1,096,245,000	(7,343,463)	1,565,845,537	Industry sector development	1,504,275,390	61,570,147	...	490,620,778
...	...	...	303,600	303,600	Tourism	303,568	32	...	...
...	**491,247,000**	**1,096,245,000**	**(7,854,081)**	**1,579,637,919**	**Total Department**	**1,517,440,044**	**62,197,875**	**...**	**704,672,378**

					Atlantic Canada Opportunities Agency			
					Grants			
					Development			
...	2,000,000	...	...	2,000,000	Grants to non-profit organizations to promote economic cooperation and development	1,135,727	864,273	...	1,039,668
...	3,000,000	...	...	3,000,000	Grant to the Atlantic Investment Fund	3,000,000	...	...	...
...	**5,000,000**	...	...	**5,000,000**	**Total—Grants**	**4,135,727**	**864,273**	...	**1,039,668**
					Contributions			
					Development			
...	218,435,000	15,252,331	...	233,687,331	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	234,551,604	(864,273)	...	272,813,838
...	7,000,000	3,000,000	(1,396,975)	8,603,025	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	8,603,025	...	...	10,820,119
...	1,000,000	1,600,000	32,641	2,632,641	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	2,632,641	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	23,582,035
...	**226,435,000**	**19,852,331**	**(1,364,334)**	**244,922,997**	**Total—Contributions**	**245,787,270**	**(864,273)**	...	**307,215,992**
...	**231,435,000**	**19,852,331**	**(1,364,334)**	**249,922,997**	**Total Program**	**249,922,997**	...	...	**308,255,660**
					Canadian Space Agency			
					Grants			
					Space applications and industry development			
...	1,540,000	...	(1,322,100)	217,900	Grants for space research partnerships	217,900	...	...	265,650
...	150,000	...	(36,570)	113,430	Grants for scholarships for space-related research	108,200	5,230	...	382,250
...	100,000	...	10,670	110,670	Grants for postdoctoral fellowships	85,865	24,805	...	62,000
...	175,000	...	...	175,000	International Space University	175,000	...	...	175,000
...	50,000	...	(50,000)	...	Grants for the Youth awareness program	...	...	...	30,600
...	2,015,000	...	(1,398,000)	617,000		586,965	30,035	...	915,500
					Management			
...	...	...	36,784	36,784	Grants for the Youth awareness program	36,784	...	...	...
...	**2,015,000**	...	**(1,361,216)**	**653,784**	**Total—Grants**	**623,749**	**30,035**	...	**915,500**
					Contributions			
					Space sciences			
...	800,000	...	...	800,000	Space science enhancement program	800,000	...	...	200,000
					Space applications and industry development			
...	735,000	4,625,000	975,349	6,335,349	Contribution to the general budget of the European Space Agency (ESA)	6,335,349	...	...	5,778,937
...	1,777,000	...	(237,979)	1,539,021	Contribution to the European remote sensing satellite program II of ESA (ERS-02)	1,514,122	24,899	...	2,462,286

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	8,092,000	...	(2,650,333)	5,441,667	Contribution to the preparatory program of the First polar orbit earth observation mission program of ESA (POEM/ENVISAT)	5,441,667	...	...	6,659,689
...	320,000	...	259,254	579,254	Contribution to the data relay and Technology mission program of ESA (DRTM)	579,254	...	...	211,511
...	4,702,000	1	2,824,755	7,526,756	Contribution to the advanced research in Telecommunications systems program of ESA (ARTES)	7,526,756	...	...	4,523,680
...	445,000	...	(123,012)	321,988	Contributions for the Youth awareness program	321,988	...	...	502,249
...	...	...	1,680,481	1,680,481	Contribution to the Earth observation preparatory program of ESA (EOPP)	1,680,481	...	...	1,264,020
...	...	...	...	...	Items not required for the current year	...	...	...	640,794
...	16,071,000	4,625,001	2,728,515	23,424,516		23,399,617	24,899	...	22,043,166
					Management				
...	...	...	132,700	132,700	Contributions for the Youth awareness program	132,700	...	...	...
...	16,871,000	4,625,001	2,861,215	24,357,216	**Total—Contributions**	24,332,317	24,899	...	22,243,166
					Program Summary by Business Line				
...	800,000	...	...	800,000	Space sciences	800,000	...	...	200,000
...	18,086,000	4,625,001	1,330,515	24,041,516	Space applications and industry development	23,986,582	54,934	...	22,958,666
...	...	...	169,484	169,484	Management	169,484	...	...	...
...	18,886,000	4,625,001	1,499,999	25,011,000	**Total Program**	24,956,066	54,934	...	23,158,666
					Economic Development Agency of Canada for the Regions of Quebec				
					Grants				
					Promotion of the economic development of the regions of Quebec				
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	262,425	37,575	...	236,025
...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	300,000	...	...	300,000	**Total—Grants**	262,425	37,575	...	5,236,025
					Contributions				
					Promotion of the economic development of the regions of Quebec				
...	35,166,666	...	...	35,166,666	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	15,353,799	19,812,867	...	44,730,186

...	100,000	...	...	100,000	Contributions under the Manufacturing productivity improvement program	100,000	...	...	99,678
...	145,745	...	(145,613)	132	Contributions to the Innovation assistance program	132	...	...	220,725
...	63,095	...	2,013	65,108	Contributions under the Quebec salmon economic development program	65,108	...	...	111,140
...	553,687	...	(261,228)	292,459	Contributions under the Industrial recovery program for east-end Montreal	292,459	...	...	697,927
...	93,000,000	(17,000,000)	(1,150,422)	74,849,578	(S) Liabilities under the *Small Business Loans Act*	74,849,578	...	...	103,077,537
...	64,363,841	...	(3,722,118)	60,641,723	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	50,972,238	9,669,485	...	71,144,844
...	20,000,000	...	4,603,514	24,603,514	Contributions under the Community futures program	24,603,514	...	...	27,149,687
...	4,825,000	...	...	4,825,000	Special fund for the economic development and adjustment of Quebec fishing communities	2,790,722	2,034,278	...	3,463,748
...	9,773,215	...	...	9,773,215	Contributions under the Temporary economic reconstruction program (TERP)	1,753,897	8,019,318	...	4,851,930
...	55,000,000	...	(2,687,047)	52,312,953	Contributions under the Regional strategic initiative program	52,312,953	...	...	21,919,496
...	...	...	2,555	2,555	(S) Liabilities under the *Canada Small Business Financing Act*	2,555	...	...	...
...	...	...	606	606	Contributions under the program for disadvantaged areas	606	...	...	8,078
...	...	...	35,773	35,773	Contributions to the Montreal Development Fund	35,773	...	...	730,481
...	...	...	...	...	Items not required for the current year	...	...	...	10,048,474
...	**282,991,249**	**(17,000,000)**	**(3,321,967)**	**262,669,282**	**Total—Contributions**	**223,133,334**	**39,535,948**	**...**	**288,253,931**
...	**283,291,249**	**(17,000,000)**	**(3,321,967)**	**262,969,282**	**Total Program**	**223,395,759**	**39,573,523**	**...**	**293,489,956**
					National Research Council of Canada				
					Grants				
					Program management				
...	956,000	1	32,999	989,000	International affiliations	965,022	23,978	...	958,460
...	...	...	...	...	Items not required for the current year	...	...	...	4,240,000
...	**956,000**	**1**	**32,999**	**989,000**	**Total—Grants**	**965,022**	**23,978**	**...**	**5,198,460**
					Contributions				
					Research and technology innovation				
...	15,000	...	(15,000)	...	Contributions to extramural performers under the Biotechnology research program	...	...	...	...
...	3,253,000	...	796,638	4,049,638	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	4,049,638	...	...	4,091,836
...	34,318,000	...	...	34,318,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	34,318,000	...	...	35,000,000
...	1,257,000	...	(121,965)	1,135,035	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,135,035	...	...	1,213,027
...	1,200,000	...	2,095,161	3,295,161	National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes	3,295,161	...	...	2,377,069
...	40,043,000	...	2,754,834	42,797,834		42,797,834	...	...	42,681,932

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Support for innovation and the national science and technology infrastructure				
...	95,567,000	...	(24,935,188)	70,631,812	Contributions to Canadian firms to develop, adapt and exploit technology	70,581,700	50,112	...	80,578,936
...	16,000,000	...	10,611,354	26,611,354	Contributions to organizations to provide technological and research assistance to Canadian industry	26,611,354	...	...	23,943,199
...	111,567,000	...	(14,323,834)	97,243,166		97,193,054	50,112	...	104,522,135
...	**151,610,000**	**...**	**(11,569,000)**	**140,041,000**	**Total—Contributions**	**139,990,888**	**50,112**	**...**	**147,204,067**
					Program Summary by Business Line				
...	40,043,000	...	2,754,834	42,797,834	Research and technology innovation	42,797,834	...	...	42,681,932
...	111,567,000	...	(14,323,834)	97,243,166	Support for innovation and the national science and technology infrastructure	97,193,054	50,112	...	104,522,135
...	956,000	1	32,999	989,000	Program management	965,022	23,978	...	5,198,460
...	**152,566,000**	**1**	**(11,536,001)**	**141,030,000**	**Total Program**	**140,955,910**	**74,090**	**...**	**152,402,527**
					Natural Sciences and Engineering Research Council				
					Grants				
					Support of research and scholarship				
...	484,780,000	42,116,076	...	526,896,076	Grants and scholarships	526,895,998	78	...	477,985,540
...	**484,780,000**	**42,116,076**	**...**	**526,896,076**	**Total Program**	**526,895,998**	**78**	**...**	**477,985,540**
					Social Sciences and Humanities Research Council				
					Grants				
					Support of research and scholarship				
...	97,956,000	17,040,000	...	114,996,000	Grants and scholarships	114,996,000	...	...	92,588,500
...	**97,956,000**	**17,040,000**	**...**	**114,996,000**	**Total Program**	**114,996,000**	**...**	**...**	**92,588,500**
					Statistics Canada				
					Grants				
					Economic and social statistics				
...	...	...	560,800	560,800	Canadian Institute for Health Information	560,800	...	...	535,800
...	**...**	**...**	**560,800**	**560,800**	**Total Program**	**560,800**	**...**	**...**	**535,800**

					Western Economic Diversification				
					Grants				
...	**5,000,000**	...	...	**5,000,000**	Grants for the Western diversification program	...	**5,000,000**	...	...
					Contributions				
...	107,296,000	28,301,900	(24,000,000)	111,597,900	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	101,719,263	9,878,637	...	105,268,612
...	5,000,000	...	...	5,000,000	Contributions to western small and medium sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital	1,311,500	3,688,500	...	5,210,000
...	21,156,000	5,200,000	...	26,356,000	Contributions to the western provinces under the Canada Infrastructure Works Agreements	18,329,460	8,026,540	...	89,005,185
...	21,000,000	3,000,000	2,264,885	26,264,885	(S) Liabilities under the *Small Business Loans Act*	26,264,885	...	...	24,391,338
...	...	...	30,670	30,670	(S) Liabilities under the *Canada Small Business Financing Act*	30,670	...	...	...
...	...	...	24,000,000	24,000,000	Contributions for Red River Flood Protection Program	24,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	5,400,000
...	**154,452,000**	**36,501,900**	**2,295,555**	**193,249,455**	**Total—Contributions**	**171,655,778**	**21,593,677**	...	**229,275,135**
...	**159,452,000**	**36,501,900**	**2,295,555**	**198,249,455**	**Total Program**	**171,655,778**	**26,593,677**	...	**229,275,135**
...	**1,919,613,249**	**1,199,380,309**	**(19,720,029)**	**3,099,273,529**	**Total Ministry**	**2,970,779,352**	**128,494,177**	...	**2,282,364,162**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketplace rules and services—			
Bankruptcy	19,279,656	19,279,656	17,589,999
Competition Bureau	7,520,191	7,520,191	6,989,614
Canadian Intellectual Property Office Revolving Fund	57,000,000	71,980,366	66,720,738
	83,799,847	98,780,213	91,300,351
Industry sector development	7,158,421	7,158,421	7,333,319
Total Department—Budgetary	**90,958,268**	**105,938,634**	**98,633,670**
Canadian Space Agency			
Budgetary (respendable revenues)			
Space applications and industry development			
RADARSAT			
Recovery from other Government for cost-sharing agreements	4,100,000	2,910,264	2,136,362
Total Program—Budgetary	**4,100,000**	**2,910,264**	**2,136,362**
Statistics Canada			
Budgetary (respendable revenues)			
Economic and social statistics	58,545,000	52,326,439	48,080,008
Census of population statistics	15,455,000	15,509,829	17,701,458
Total Program—Budgetary	**74,000,000**	**67,836,268**	**65,781,466**
Total Ministry—Budgetary	**169,058,268**	**176,685,166**	**166,551,498**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	980,176	872,137
Total tax revenues	**980,176**	**872,137**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	6,010,000	6,010,000
Atlantic Development Board carry-over projects	94,051	129,604
Atlantic Provinces Power Development Act	3,946,559	4,535,029
Other accounts—		
Other dividends	1,501	8,750
	10,052,111	10,683,383
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,172,667	15,221,781
Repayable contributions	101,367,020	90,106,071
Adjustments to prior year's payables	12,799,926	10,498,404
	119,339,613	115,826,256
Privileges, licences and permits—		
Royalties	1,671,256	273,926
Corporations operations	10,908,803	11,660,896
Licences	1,427,502	437,600
Textile label registration	121,155	123,200
Laboratory and inspection fees, electricity and gas, weights and measures and other inspection fees	4,667,994	5,425,331
Lobbyists registrations operations	4,964	11,193
Non general radio service	431,996,375	270,508,515
Royalties from Canadian Tourism Commission	...	82,142
Sundries	5,874	4,996
	450,803,923	288,527,799
Service fees—		
Certification, testing and labelling	8,399,306	6,618,766
Fees from *Small Business Loans Act*	27,309,130	27,730,217
Sundries	1,681,888	1,887,232
	37,390,324	36,236,215

Revenues—*Continued*

	Current year	Previous year
	$	$
Proceeds from sales	2,627	1,100
Proceeds from the disposal of surplus Crown assets	422,727	407,669
Miscellaneous non-tax revenues—		
Levies and *Escheats Act* remittances	779,463	1,734,300
Fines—		
Bankruptcy and Insolvency Act	109,336	203,775
Competition Act and consumer products (various acts)	641,981	33,084,971
Copyright Act	111,358	136,090
Radiocommunication Act	5,436	16,410
Fines, electricity and gas, weights and measures acts	70,652	70,393
Certified copies	...	2,464
Railway mortgages and sales agreements	65,920	57,035
Royalties from Communications Research Centre	...	718,976
Licences from Communications Research Centre	...	335,316
Software from Communications Research Centre	...	4,663
Sundries	859,479	1,205,692
	2,643,625	37,570,085
Total non-tax revenues	**620,654,950**	**489,252,507**
Total Department	**621,635,126**	**490,124,644**
Atlantic Canada Opportunities Agency		
Tax revenues—		
Goods and services tax	...	5,745
Total tax revenues	...	**5,745**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	166,893	483,851
Comprehensive development plan agreement	366,836	403,196
	533,729	887,047
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,472,914	1,413,064
Contribution recoveries	36,709,259	24,943,781
Adjustments to prior year's payables	1,316,606	1,873,382
	39,498,779	28,230,227

	Current year	Previous year
	$	$
Service fees	6,757,394	6,175,998
Proceeds from the disposal of surplus Crown assets	23,412	12,963
Miscellaneous non-tax revenues	1,198,072	1,062,358
Total non-tax revenues	**48,011,386**	**36,368,593**
Total Program	**48,011,386**	**36,374,338**
Canadian Space Agency		
Tax revenues—		
Goods and services tax	62,959	60,179
Total tax revenues	**62,959**	**60,179**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	485,820	138,894
Adjustments to prior year's payables	...	1,320,751
	485,820	1,459,645
Service fees	1,127,954	1,003,396
Proceeds from the disposal of surplus Crown assets	9,102	3,499
Miscellaneous non-tax revenues	51,136	62,808
Total non-tax revenues	**1,674,012**	**2,529,348**
Total Program	**1,736,971**	**2,589,527**
Competition Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	85
Miscellaneous non-tax revenues	5,757	...
Total Program	**5,757**	**85**
Copyright Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	32
Service fees	...	5
Total Program	...	**37**

Revenues—*Continued*

	Current year	Previous year
	$	$
Economic Development Agency of Canada for the Regions of Quebec		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of recoverable contributions	23,057,871	13,947,000
Refunds of previous years' expenditures	389,726	752,177
Adjustments to prior year's payables	1,399,133	1,584,085
	24,846,730	16,283,262
Service fees—		
Loans guarantee	27,416,909	25,815,336
Proceeds from the disposal of surplus Crown assets	11,102	18,558
Miscellaneous non-tax revenues—		
Other refunds	600,285	171,779
Total Program	**52,875,026**	**42,288,935**
National Research Council of Canada		
Tax revenues—		
Goods and services tax	1,736,083	1,313,012
Total tax revenues	**1,736,083**	**1,313,012**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	460,584	189,298
Service fees—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	46,746,609	38,967,391
Proceeds from sales—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	11,420,501	10,329,960
Proceeds from the disposal of surplus Crown assets	124,093	64,915
Miscellaneous non-tax revenues	19,774	26,715
Total non-tax revenues	**58,771,561**	**49,578,279**
Total Program	**60,507,644**	**50,891,291**

	Current year	Previous year
	$	$
Natural Sciences and Engineering Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	311,892	201,874
Refunds of goods and services expenditures	1,022	...
Adjustments to prior year's payables	...	(90,131)
	312,914	111,743
Proceeds from the disposal of surplus Crown assets	877	3,107
Miscellaneous non-tax revenues	35	80
Total Program	**313,826**	**114,930**
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	240,286	688,715
Refunds—Goods and services	2,434	307
Adjustments to prior year's payables	...	92,530
	242,720	781,552
Proceeds from the disposal of surplus Crown assets	70	156
Miscellaneous non-tax revenues	45	...
Total Program	**242,835**	**781,708**
Statistics Canada		
Tax revenues—		
Goods and services tax	...	868,532
Total tax revenues	...	**868,532**
Non-tax revenues—		
Refunds of previous years' expenditures	50,714	50,267
Proceeds from the disposal of surplus Crown assets	25,858	21,633
Miscellaneous non-tax revenues	1,090,556	1,063,104
Total non-tax revenues	**1,167,128**	**1,135,004**
Total Program	**1,167,128**	**2,003,536**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Western Economic Diversification		
Tax revenues—		
Goods and services tax	77	65
Total tax revenues	77	65
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	...	12,315
Refunds of previous years' expenditures—		
Repayable contributions	28,718,796	44,105,248
Refund contributions	3,977,903	1,310,194
Recoveries of *Small Business Loans Act* losses	237,728	324,403
Refunds—Operating	142,069	179,534
Adjustments to prior year's payables	2,348,653	1,898,206
	35,425,149	47,817,585
Service fees—		
Small Business Loans Act and Canada Small Business Financing Act—Loan guarantee fees	21,497,815	21,066,596
Proceeds from the disposal of surplus Crown assets	3,176	16,345
Miscellaneous non-tax revenues—		
Interest on repayable contributions	950,829	751,701
Repayable contributions—Excess over amount paid	...	31,361
Rescheduling—Compensatory payments on repayable contributions	100,625	54,562
Other	62,544	19,534
	1,113,998	857,158
Total non-tax revenues	**58,040,138**	**69,769,999**
Total Program	**58,040,215**	**69,770,064**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	2,779,295	3,119,670
Total tax revenues	2,779,295	3,119,670
Non-tax revenues—		
Return on investments	10,585,840	11,582,745
Refunds of previous years' expenditures	220,663,023	210,749,952
Privileges, licences and permits	450,803,923	288,527,799
Service fees	140,937,005	129,264,937
Proceeds from sales	11,423,128	10,331,060
Proceeds from the disposal of surplus Crown assets	620,417	548,845
Miscellaneous non-tax revenues	6,723,283	40,814,087
Total non-tax revenues	841,756,619	691,819,425
Total Ministry	**844,535,914**	**694,939,095**

[1] Interest unless otherwise indicated.

SECTION 15

1999-2000

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

CONTENTS

Page

Program objective and business line description 15.2
Ministry summary 15.5
Programs by business line 15.9
Transfer payments 15.11
Details of respendable amounts 15.14
Revenues 15.14

Department

Objective

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Description

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Description

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objective

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Description

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objective

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Description

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration – This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- Canadian Judicial Council – This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.
- Payments pursuant to the *Judges Act* – This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objective

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Description

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations – This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services – This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objective

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Description

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings. The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Objective

Access to information:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner and investigations are thorough and timely;
- to persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; and
- to encourage the growth of fair information practices by government institutions.

Business Line Description

Access to information

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act.* The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

The users of the Act are the clients of the business line and include all Canadian citizens, permanent residents and persons or corporations present in Canada and the 155 government institutions subject to the Act.

Privacy

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions and, in the case of complaints, report findings to the complainant. The Commissioner reviews personal information held in government information banks and investigates the institutions' collection, use, retention and disposal of personal information.

The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

The business line's clients include anyone legally present in Canada seeking access to their federal personal records, anyone dissatisfied with federal personal information handling practices, Members of Parliament, provincial privacy commissioners, and the general public and media seeking information about the Act and background on privacy issues.

Corporate services

The primary activity of the business line is the provision of such administrative support services as finance, personnel, information technology and general administration (records management, security, procurement, library, reception and management services).

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Business Line Description

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objective

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Description

Registry of the Tax Court of Canada

Provides a range of services to the Court through the following services lines:

- Appeals management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services – This service line provides the Registry with support in the areas of finance, administration, security, library services, human resources, informatics, editing and revising.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	212,868,000	...	...	212,868,000	1	Operating expenditures				
...	...	94,698,913	...	94,698,913	1a	Operating expenditures				
...	...	50,137,442	...	50,137,442	1b	Operating expenditures				
...	...	...	50,000	50,000		Transfer from: TB Vote 10 (1)				
...	...	...	5,183,831	5,183,831		TB Vote 15 (1)				
...	212,868,000	144,836,355	5,233,831	362,938,186		Total—Vote 1	359,891,172	3,047,014	...	328,524,948
...	298,807,499	...	...	298,807,499	5	Grants and contributions				
...	...	27,162,000	...	27,162,000	5a	Grants and contributions				
...	...	5,524,012	...	5,524,012	5b	Grants and contributions				
...	298,807,499	32,686,012	...	331,493,511		Total—Vote 5	322,976,616	8,516,895	...	290,701,314
...	48,900	...	1,816	50,716	(S)	Minister of Justice—Salary and motor car allowance	50,716	...	...	49,978
...	28,809,000	...	4,414,000	33,223,000	(S)	Contributions to employee benefit plans	33,223,000	...	...	27,452,000
...	...	...	23,100	23,100	(S)	Refunds of amounts credited to revenues in previous years	23,100	...	...	18,354
25,000	...	...	12,250	37,250	(S)	Spending of proceeds from the disposal of surplus Crown assets	28,884	...	8,366	26,534
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,717
25,000	**540,533,399**	**177,522,367**	**9,684,997**	**727,765,763**		**Total Department—Budgetary**	**716,193,488**	**11,563,909**	**8,366**	**646,777,845**
						Canadian Human Rights Commission				
...	13,312,000	...	...	13,312,000	10	Program expenditures				
...	...	1,775,100	...	1,775,100	10a	Program expenditures				
...	...	987,300	...	987,300	10b	Program expenditures				
...	...	...	28,000	28,000		Transfer from: TB Vote 10 (1)				
...	...	...	461,941	461,941		TB Vote 15 (1)				
...	13,312,000	2,762,400	489,941	16,564,341		Total—Vote 10	16,254,550	309,791	...	14,047,639
...	1,885,000	...	289,000	2,174,000	(S)	Contributions to employee benefit plans	2,174,000	...	...	2,072,000
8,135	...	...	982	9,117	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,933	202	982	1,545
8,135	**15,197,000**	**2,762,400**	**779,923**	**18,747,458**		**Total Program—Budgetary**	**18,436,483**	**309,993**	**982**	**16,121,184**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Canadian Human Rights Tribunal				
...	3,946,000	...	...	3,946,000	15	Program expenditures				
...	...	733,233	...	733,233	15a	Program expenditures				
...	...	...	26,057	26,057		Transfer from TB Vote 15 (1)				
...	3,946,000	733,233	26,057	4,705,290		Total—Vote 15	3,847,227	858,063	...	2,304,904
...	72,000	...	...	72,000	(S)	Contributions to employee benefit plans	72,000	...	...	115,000
...	**4,018,000**	**733,233**	**26,057**	**4,777,290**		**Total Program—Budgetary**	**3,919,227**	**858,063**	**...**	**2,419,904**
						Commissioner for Federal Judicial Affairs				
...	4,934,000	...	...	4,934,000	20	Operating expenditures				
...	...	945,677	...	945,677	20b	Operating expenditures				
...	...	...	20,000	20,000		Transfer from: TB Vote 10 (1)				
...	...	...	126,274	126,274		TB Vote 15 (1)				
...	4,934,000	945,677	146,274	6,025,951		Total—Vote 20	5,662,208	363,743	...	5,141,723
...	649,000	...	...	649,000	25	Canadian Judicial Council—Operating expenditures				
...	...	252,523	...	252,523	25b	Canadian Judicial Council—Operating expenditures				
...	649,000	252,523	...	901,523		Total—Vote 25	897,694	3,829	...	672,148
...	251,338,000	...	(2,730,441)	248,607,559	(S)	Payments pursuant to the *Judges Act*	248,607,559	...	...	243,418,876
...	475,000	...	73,000	548,000	(S)	Contributions to employee benefit plans	548,000	...	...	479,000
...	**257,396,000**	**1,198,200**	**(2,511,167)**	**256,083,033**		**Total Program—Budgetary**	**255,715,461**	**367,572**	**...**	**249,711,747**
						Federal Court of Canada				
...	27,651,000	...	...	27,651,000	30	Program expenditures				
...	...	1,270,100	...	1,270,100	30a	Program expenditures				
...	...	...	884,660	884,660		Transfer from TB Vote 15 (1)				
...	27,651,000	1,270,100	884,660	29,805,760		Total—Vote 30	29,713,679	92,081	...	28,469,898
...	3,613,000	...	554,000	4,167,000	(S)	Contributions to employee benefit plans	4,167,000	...	...	4,095,000
16,584	...	...	2,834	19,418	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,969	...	1,449	10,000
16,584	**31,264,000**	**1,270,100**	**1,441,494**	**33,992,178**		**Total Program—Budgetary**	**33,898,648**	**92,081**	**1,449**	**32,574,898**

						Law Commission of Canada				
...	2,861,000	...	...	2,861,000	35	Program expenditures				
...	...	139,500	...	139,500	35b	Program expenditures				
...	2,861,000	139,500	...	3,000,500		Total—Vote 35	2,763,346	237,154	...	2,266,626
...	150,000	...	...	150,000	(S)	Contributions to employee benefit plans	150,000	...	...	149,000
...	**3,011,000**	**139,500**	**...**	**3,150,500**		**Total Program—Budgetary**	**2,913,346**	**237,154**	**...**	**2,415,626**
						Offices of the Information and Privacy Commissioners of Canada				
...	5,428,000	...	...	5,428,000	40	Program expenditures				
...	...	2,792,070	...	2,792,070	40a	Program expenditures				
...	...	396,410	...	396,410	40b	Program expenditures				
...	...	...	189,962	189,962		Transfer from: TB Vote 5 (1)				
...	...	...	60,000	60,000		TB Vote 10 (1)				
...	...	...	202,138	202,138		TB Vote 15 (1)				
...	5,428,000	3,188,480	452,100	9,068,580		Total—Vote 40	8,807,660	260,920	...	7,031,150
...	974,000	...	149,000	1,123,000	(S)	Contributions to employee benefit plans	1,123,000	...	...	1,053,000
334	...	...	949	1,283	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	334	949	7,917
334	**6,402,000**	**3,188,480**	**602,049**	**10,192,863**		**Total Program—Budgetary**	**9,930,660**	**261,254**	**949**	**8,092,067**
						Supreme Court of Canada				
...	10,983,000	...	...	10,983,000	45	Program expenditures				
...	...	774,650	...	774,650	45a	Program expenditures				
...	...	1,010,365	...	1,010,365	45b	Program expenditures				
...	...	...	63,000	63,000		Transfer from: TB Vote 10 (1)				
...	...	...	384,216	384,216		TB Vote 15 (1)				
...	10,983,000	1,785,015	447,216	13,215,231		Total—Vote 45	12,137,623	1,077,608	...	10,676,134
...	3,455,000	...	66,395	3,521,395	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	3,521,395	...	...	3,373,513
...	1,282,000	...	196,000	1,478,000	(S)	Contributions to employee benefit plans	1,478,000	...	...	1,372,000
...	...	...	16,012	16,012	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,121	...	13,891	2,511
...	...	...	...	...		Appropriations not required for the current year	...	...	...	200
...	**15,720,000**	**1,785,015**	**725,623**	**18,230,638**		**Total Program—Budgetary**	**17,139,139**	**1,077,608**	**13,891**	**15,424,358**
						Tax Court of Canada				
...	11,094,000	...	...	11,094,000	50	Program expenditures				
...	...	235,175	...	235,175	50a	Program expenditures				
...	...	...	253,282	253,282		Transfer from TB Vote 15 (1)				
...	11,094,000	235,175	253,282	11,582,457		Total—Vote 50	10,533,468	1,048,989	...	11,857,038
...	1,062,000	...	163,000	1,225,000	(S)	Contributions to employee benefit plans	1,225,000	...	...	1,107,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
2,621	...	...	2,759	5,380	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,798	...	582	2,476
2,621	**12,156,000**	**235,175**	**419,041**	**12,812,837**		**Total Program—Budgetary**	**11,763,266**	**1,048,989**	**582**	**12,966,514**
52,674	**885,697,399**	**188,834,470**	**11,168,017**	**1,085,752,560**		**Total Ministry—Budgetary**	**1,069,909,718**	**15,816,623**	**26,219**	**986,504,143**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government client services	186,953,345	195,459,016	...	...	...	...	...	...	...	...	186,953,345	195,459,016
Law and policy	160,375,170	149,747,066	...	...	331,493,511	322,976,616	...	...	...	...	491,868,681	472,723,682
Administration	48,943,737	48,010,790	...	...	...	...	...	...	...	...	48,943,737	48,010,790
Total Department—Budgetary	**396,272,252**	**393,216,872**	...	...	**331,493,511**	**322,976,616**	...	...	...	...	**727,765,763**	**716,193,488**
Canadian Human Rights Commission—Budgetary	**18,498,458**	**17,587,451**	**249,000**	**849,032**	...	...	...	...	...	...	**18,747,458**	**18,436,483**
Canadian Human Rights Tribunal												
Public hearings	4,777,290	3,919,227	...	...	...	...	...	...	...	...	4,777,290	3,919,227
Total Program—Budgetary	**4,777,290**	**3,919,227**	...	...	...	...	...	...	...	...	**4,777,290**	**3,919,227**
Commissioner for Federal Judicial Affairs												
Federal judicial affairs	206,669,979	206,254,447	...	...	49,688,054	49,688,054	275,000	227,040	...	...	256,083,033	255,715,461
Revenues netted against expenditures	(275,000)	(227,040)	...	...	...	...	(275,000)	(227,040)	...	...	...	...
Total Program—Budgetary	**206,394,979**	**206,027,407**	...	...	**49,688,054**	**49,688,054**	...	...	...	...	**256,083,033**	**255,715,461**
Federal Court of Canada												
Registry services	32,262,596	32,032,219	1,729,582	1,866,429	...	...	...	...	...	...	33,992,178	33,898,648
Total Program—Budgetary	**32,262,596**	**32,032,219**	**1,729,582**	**1,866,429**	...	...	...	...	...	...	**33,992,178**	**33,898,648**
Law Commission of Canada—Budgetary	**3,150,500**	**2,898,337**	...	**15,009**	...	...	...	...	...	...	**3,150,500**	**2,913,346**
Offices of the Information and Privacy Commissioners of Canada												
Access to information	3,978,239	3,816,690	...	...	...	...	...	...	...	...	3,978,239	3,816,690
Privacy	4,826,942	4,705,162	...	...	...	...	...	...	...	...	4,826,942	4,705,162
Corporate services	1,387,682	1,408,808	...	...	...	...	...	...	...	...	1,387,682	1,408,808
Total Program—Budgetary	**10,192,863**	**9,930,660**	...	...	...	...	...	...	...	...	**10,192,863**	**9,930,660**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Supreme Court of Canada												
Office of the Registrar	17,054,117	15,962,618	...	...	1,176,521	1,176,521	...	...	...	...	18,230,638	17,139,139
Total Program—Budgetary	**17,054,117**	**15,962,618**	**...**	**...**	**1,176,521**	**1,176,521**	**...**	**...**	**...**	**...**	**18,230,638**	**17,139,139**
Tax Court of Canada												
Registry of the Tax Court of Canada	12,238,040	11,285,897	574,797	477,369	...	...	...	...	...	...	12,812,837	11,763,266
Total Program—Budgetary	**12,238,040**	**11,285,897**	**574,797**	**477,369**	**...**	**...**	**...**	**...**	**...**	**...**	**12,812,837**	**11,763,266**
Total Ministry—Budgetary	**700,841,095**	**692,860,688**	**2,553,379**	**3,207,839**	**382,358,086**	**373,841,191**	**...**	**...**	**...**	**...**	**1,085,752,560**	**1,069,909,718**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Law and policy				
...	18,170	...	...	18,170	Uniform Law Conference of Canada—Administration grant	18,170	...	...	18,170
...	1,140	...	...	1,140	Institut international de droit d'expression française (IDEF)	1,140	...	...	1,140
...	210,631	...	...	210,631	Legal studies for Aboriginal people program	210,631	...	...	210,631
...	12,274	...	...	12,274	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	...	12,274
...	7,220	...	...	7,220	British Institute of International and Comparative Law	7,220	...	...	7,220
...	8,620	...	...	8,620	Hague Academy of International Law	8,620	...	...	8,620
...	26,600	...	...	26,600	Canadian Human Rights Foundation	26,600	...	...	26,600
...	128,345	140,000	...	268,345	National Judicial Institute	268,345	...	...	268,345
...	38,600	...	...	38,600	Canadian Society of Forensic Science	38,600	...	...	38,600
...	48,771	...	...	48,771	Canadian Association of Provincial Court Judges	48,771	...	...	48,771
...	300,000	...	(140,000)	160,000	Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	159,942	58	...	300,000
...	100,000	...	(78,750)	21,250	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, societies or associations and, educational institutions for implementation related to child support enforcement and guidelines	21,250	...	...	39,450
...	...	3,333,557	...	3,333,557	Grants in support of the Youth Justice Renewal Fund	1,598,628	1,734,929	...	...
...	19,893,394	500,000	(307,000)	20,086,394	Grants in support of the Safer Communities Initiative	20,078,894	7,500	...	11,568,267
...	**20,793,765**	**3,973,557**	**(525,750)**	**24,241,572**	**Total—Grants**	**22,499,085**	**1,742,487**	**...**	**12,548,088**
					Contributions				
					Law and policy				
...	79,827,507	...	875,000	80,702,507	Contribution to the provinces to assist in the operation of legal aid systems	80,702,507	...	...	81,912,999
...	144,750,000	6,411,443	...	151,161,443	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the *Young Offenders Act*	151,161,443	...	...	144,750,000
...	3,997,500	...	158,810	4,156,310	Native courtworkers program and other native projects	4,156,310	...	...	4,843,311
...	10,390,330	5,384,012	6,615,988	22,390,330	Contributions to the provinces and territories for the firearms program	22,282,023	108,307	...	20,390,330

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	2,107,219	...	1,569,721	3,676,940	Contributions to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	3,463,226	213,714	...	3,242,585
...	5,449,406	...	(515,000)	4,934,406	Contributions under the Aboriginal Justice Strategy Fund	4,583,131	351,275	...	3,519,626
...	19,884,081	...	(5,905,278)	13,978,803	Contributions under the Child Support Implementation and Enforcement Fund	13,405,036	573,767	...	17,187,874
...	7,811,698	...	(623,032)	7,188,666	Contributions in support of the Safer Communities Initiative	3,959,626	3,229,040	...	2,015,610
...	400,000	...	...	400,000	Contributions for activities in support of the Family Violence Initiative	400,000	...	...	290,891
...	3,395,993	...	(275,459)	3,120,534	Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal education and information services)	3,120,534	...	...	...
...	...	10,000,000	...	10,000,000	Contributions to the provinces and territories to assist in the transition required for the implementation of the Youth Justice Renewal Initiative	10,000,000	...	...	...
...	...	6,917,000	(1,375,000)	5,542,000	Contributions in support of the Youth Justice Renewal Fund	3,243,695	2,298,305	...	...
...	**278,013,734**	**28,712,455**	**525,750**	**307,251,939**	**Total—Contributions**	**300,477,531**	**6,774,408**	...	**278,153,226**
...	**298,807,499**	**32,686,012**	...	**331,493,511**	**Total Department**	**322,976,616**	**8,516,895**	...	**290,701,314**
					Commissioner for Federal Judicial Affairs				
					Grants				
					Federal judicial affairs				
...	146,000	...	(56,950)	89,050	(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	89,050	...	...	95,483
...	51,154,000	...	(1,554,996)	49,599,004	(S) Annuities under the *Judges Act*	49,599,004	...	...	45,109,802
...	**51,300,000**	...	**(1,611,946)**	**49,688,054**	**Total Program**	**49,688,054**	...	...	**45,205,285**

					Supreme Court of Canada				
					Grants				
					Office of the Registrar				
...	1,180,000	...	(3,479)	1,176,521	(S) Annuities under the *Judges Act*	1,176,521	...	...	1,060,184
...	1,180,000	...	(3,479)	1,176,521	**Total Program**	1,176,521	...	...	1,060,184
...	351,287,499	32,686,012	(1,615,425)	382,358,086	**Total Ministry**	373,841,191	8,516,895	...	336,966,783

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Office of the Umpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	50,000	100,000	50,000
Competition Tribunal service fees	50,000	50,000	50,000
Administrative arrangement with Canadian International Development Agency	125,000	27,040	45,646
Total Ministry—Budgetary	**275,000**	**227,040**	**195,646**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	85,359	105,276
Total tax revenues	**85,359**	**105,276**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	47,012	98,297
Sundries	677,631	672,687
Adjustments to prior year's payables	3,196,034	(1,419,133)
	3,920,677	(648,149)
Privileges, licences and permits	8,931,324	3,561,149
Service fees—		
Divorce registrations	725,273	708,523
Family orders agreements and enforcements assistance	2,023,887	3,088,778
	2,749,160	3,797,301
Proceeds from the disposal of surplus Crown assets	12,250	38,325
Miscellaneous non-tax revenues—		
Fines—		
Northwest Territories	102,371	94,316
Fines and forfeitures	665,579	1,095,480
Rental of dwellings and utilities	86,745	60,355
Sundries	15,548	13,572
Crown corporation billings	219,247	148,051
Royalties and patents	115,105	121,613
Other	26,590	17,533
	1,231,185	1,550,920
Total non-tax revenues	**16,844,596**	**8,299,546**
Total Department	**16,929,955**	**8,404,822**

Revenues—*Continued*

	Current year	Previous year
	$	$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,715	15,496
Adjustments to prior year's payables	148,325	64,254
	152,040	79,750
Proceeds from the disposal of surplus Crown assets	982	8,136
Miscellaneous non-tax revenues	18,493	18,753
Total Program	**171,515**	**106,639**
Canadian Human Rights Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,005	...
Total Program	**1,005**	**...**
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	10,333,111	10,289,120
Total Program	**10,333,111**	**10,289,120**
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	27,566	26,644
Adjustments to prior year's payables	76,632	26,391
	104,198	53,035
Service fees—		
Federal Court fees	1,166,187	1,224,507
Court costs	42,636	8,525
	1,208,823	1,233,032
Proceeds from the disposal of surplus Crown assets	2,834	16,584
Miscellaneous non-tax revenues—		
Court fines	100,106,235	6,131,946
Miscellaneous	135	499
	100,106,370	6,132,445
Total Program	**101,422,225**	**7,435,096**
Law Commission of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	657	2,214
Adjustments to prior year's payables	12,534	...
Total Program	**13,191**	**2,214**
Offices of the Information and Privacy Commissioners of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6	263
Adjustments to prior year's payables	2,894	11
	2,900	274
Proceeds from the disposal of surplus Crown assets	949	7,933
Miscellaneous non-tax revenues	5	...
Total Program	**3,854**	**8,207**
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	4,143	3,821
Total tax revenues	**4,143**	**3,821**
Non-tax revenues—		
Refunds of previous years' expenditures	452	7,246
Service fees—		
Photocopies	22,185	23,671
Filing fees	58,239	63,947
	80,424	87,618

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sale of Supreme Court Bulletin	17,400	20,240
Sale of reasons for judgment	33,998	55,954
Sundries	9,632	5,728
	61,030	81,922
Proceeds from the disposal of surplus Crown assets	16,012	2,511
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	80,248	72,058
Sundries	10,978	11,244
	91,226	83,302
Total non-tax revenues	**249,144**	**262,599**
Total Program	**253,287**	**266,420**
Tax Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	18,257	29,815
Adjustments to prior year's payables	...	16,757
	18,257	46,572
Service fees	520,257	476,560
Proceeds from sales	31,718	39,605
Proceeds from the disposal of surplus Crown assets	2,759	4,636
Total Program	**572,991**	**567,373**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	89,502	109,097
Total tax revenues	89,502	109,097
Non-tax revenues—		
Refunds of previous years' expenditures	4,212,720	(459,058)
Privileges, licences and permits	8,931,324	3,561,149
Service fees	4,558,664	5,594,511
Proceeds from sales	92,748	121,527
Proceeds from the disposal of surplus Crown assets	35,786	78,125
Miscellaneous non-tax revenues	111,780,390	18,074,540
Total non-tax revenues	129,611,632	26,970,794
Total Ministry	**129,701,134**	**27,079,891**

SECTION 16

1999-2000

PUBLIC ACCOUNTS OF CANADA

National Defence

CONTENTS

	Page
Program objective and business line description	16.2
Ministry summary	16.3
Program by business line	16.5
Transfer payments	16.6
Details of respendable amounts	16.8
Revenues	16.9

Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Business Line Description

Maritime forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other government departments and agencies in time of an emergency or disaster.

Air forces

This business line encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This business line encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This business line encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This business line encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel, infrastructure and environment support

This business line encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Department/Forces executive

This business line encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the department; manage the defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	6,995,351,000	...	...	6,995,351,000	1	Operating expenditures				
...	...	758,372,230	...	758,372,230	1a	Operating expenditures				
...	...	176,365,776	...	176,365,776	1b	Operating expenditures				
...	...	...	20,585,000	20,585,000		Transfer from: TB Vote 5 (1)				
...	...	...	1,450,000	1,450,000		TB Vote 10 (1)				
...	...	...	84,812,859	84,812,859		TB Vote 15 (1)				
...	6,995,351,000	934,738,006	106,847,859	8,036,936,865		Total—Vote 1	7,891,122,874	145,813,991	...	7,209,451,211
...	2,026,609,000	...	...	2,026,609,000	5	Capital expenditures				
...	...	68,442,771	...	68,442,771	5a	Capital expenditures				
...	...	280,175,622	...	280,175,622	5b	Transfer of $8,000,000 from National Defence Vote 10				
...	...	...	8,000,000	8,000,000		Transfer from Vote 10				
...	...	...	(7,509,150)	(7,509,150)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	2,026,609,000	348,618,393	490,850	2,375,718,243		Total—Vote 5	2,272,438,571	103,279,672	...	1,758,795,463
...	553,698,117	...	.	553,698,117	10	Grants and contributions				
...	...	1	...	1	10a	Grants				
...	...	...	(8,000,000)	(8,000,000)		Transfer to Vote 5				
...	553,698,117	1	(8,000,000)	545,698,118		Total—Vote 10	375,233,170	170,464,948	...	503,266,511
...	48,900	...	1,816	50,716	(S)	Minister of National Defence—Salary and motor car allowance	50,716	...	...	49,978
...	100,000	...	(5,882)	94,118	(S)	Pensions and annuities paid to civilians	94,118	...	...	92,883
...	564,477,238	...	195,534,291	760,011,529	(S)	Military pensions	760,011,529	...	...	586,288,232
...	164,216,000	...	25,162,000	189,378,000	(S)	Contributions to employee benefit plans	189,378,000	...	...	153,386,000
...	...	...	45,129	45,129	(S)	Collection agency fees	45,129	...	...	66,597
420,599	...	...	32,513,077	32,933,676	(S)	Spending of proceeds from the disposal of surplus Crown assets	32,917,005	...	16,671	39,926,979
...	...	...	390,474	390,474	(S)	Court awards	390,474	...	...	5,207,784
420,599	10,304,500,255	1,283,356,400	352,979,614	11,941,256,868		Total budgetary	11,521,681,586	419,558,611	16,671	10,256,531,538
...	...	50,000,000	...	50,000,000	L11a	To increase from $100,000,000 to $150,000,000 the amount that may be outstanding through actual cash advances at any one time under the working capital advance account established by Vote L20b, *Appropriation Act No. 1, 1976*. (Net)				

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	(50,000,000)	...	(50,000,000)	L11b	To decrease from $150,000,000, the amount authorized by Vote L11a, *Appropriation Act No. 3, 1999* to $100,000,000, the amount that may be outstanding through actual cash advances at any one time under the working capital advance account established by Vote L20b, *Appropriation Act No. 1, 1976*. (Net)				
77,204,969	...	...	...	77,204,969	L11c	Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit $100,000,000 (Net)				
77,204,969	...	...	...	77,204,969		Total—Vote L11	7,432,569	...	69,772,400	(10,833,153)
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. *Special Appropriation Act, 1963*. Limit $37,000,000 (Net)	...	...	13,086,217	...
90,291,186	...	...	...	90,291,186		Total non-budgetary	7,432,569	...	82,858,617	(10,833,153)
						Total Ministry—				
420,599	**10,304,500,255**	**1,283,356,400**	**352,979,614**	**11,941,256,868**		**Budgetary**	**11,521,681,586**	**419,558,611**	**16,671**	**10,256,531,538**
90,291,186	**...**	**...**	**...**	**90,291,186**		**Non-budgetary**	**7,432,569**	**...**	**82,858,617**	**(10,833,153)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Maritime forces	1,669,868,143	1,644,004,634	433,520,236	414,478,028	....	....	21,797,230	22,535,209	....	....	2,081,591,149	2,035,947,453
Land forces	2,649,200,917	2,606,157,052	1,022,066,789	977,604,067	....	....	118,151,844	147,888,677	....	....	3,553,115,862	3,435,872,442
Air forces	2,320,725,366	2,376,592,591	456,642,328	437,198,388	....	....	130,047,092	165,618,923	....	....	2,647,320,602	2,648,172,056
Joint operations and civil emergency preparedness	673,801,513	672,409,509	92,610,617	88,462,324	384,457,917	219,357,726	3,275,270	3,949,875	....	....	1,147,594,777	976,279,684
Communications and information management	269,451,430	254,650,312	105,819,339	101,079,390	....	....	795,632	995,007	....	....	374,475,137	354,734,695
Support to the personnel function	715,597,382	706,950,998	107,111,881	102,744,218	15,189,091	14,889,091	9,474,561	9,704,852	....	....	828,423,793	814,879,455
Materiel, infrastructure and environment support	652,908,461	625,146,471	128,557,333	122,798,885	4,650,000	....	3,572,855	4,758,897	....	....	782,542,939	743,186,459
Department/Forces executive—												
Budgetary	363,739,204	357,266,748	29,389,720	28,073,271	156,290,201	155,875,445	23,226,516	28,606,122	....	....	526,192,609	512,609,342
Non-budgetary	....	....	....	....	....	....	....	....	90,291,186	7,432,569	90,291,186	7,432,569
Sub-total—												
Budgetary	9,315,292,416	9,243,178,315	2,375,718,243	2,272,438,571	560,587,209	390,122,262	310,341,000	384,057,562	....	....	11,941,256,868	11,521,681,586
Non-budgetary	....	....	....	....	....	....	....	....	90,291,186	7,432,569	90,291,186	7,432,569
Revenues netted against expenditures	(310,341,000)	(384,057,562)	....	....	....	....	(310,341,000)	(384,057,562)	....	....	....	....
Total Ministry—												
Budgetary	9,004,951,416	8,859,120,753	2,375,718,243	2,272,438,571	560,587,209	390,122,262	....	....	....	....	11,941,256,868	11,521,681,586
Non-budgetary	....	....	....	....	....	....	....	....	90,291,186	7,432,569	90,291,186	7,432,569

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Joint operations and civil emergency preparedness				
...	54,000	...	...	54,000	Research fellowship—Emergency planning	54,000	...	...	54,000
					Support to the personnel function				
...	100,000	...	(5,882)	94,118	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	94,118	...	...	92,883
					Materiel, infrastructure and environment support				
...	...	...	...	...	Items not required for the current year	...	...	...	145,302
					Department/Forces executive				
					Civil pensions and annuities:				
...	200	...	...	200	Mrs. Mary Whittington	...	200	...	117
...	13,300	...	...	13,300	Mr. R P Thompson	13,072	228	...	12,900
...	50,000	...	...	50,000	Conference of Defence Associations	50,000	...	...	75,000
...	205,000	...	...	205,000	Army Cadet League of Canada	205,000	...	...	205,000
...	205,000	...	...	205,000	Air Cadet League of Canada	205,000	...	...	205,000
...	205,000	...	...	205,000	Navy League of Canada	205,000	...	...	205,000
...	10,285	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	1,700,000	...	(24,055)	1,675,945	Security and Defence Forum	1,660,596	15,349	...	1,619,786
...	89,250	...	...	89,250	Canadian Institute of Strategic Studies	89,250	...	...	89,250
...	60,000	...	...	60,000	Centre for Conflict Studies	60,000	...	...	60,000
...	40,000	...	...	40,000	Canadian Institute of International Affairs	40,000	...	...	40,000
...	1,125,000	...	...	1,125,000	Institute of Environment Monitoring and Research	1,125,000	...	...	1,125,000
...	...	1	24,055	24,056	Grant to the military and united service institutes	24,056	...	...	24,056
...	3,715,125	1	...	3,715,126		3,699,349	15,777	...	3,683,484
...	**3,869,125**	**1**	**(5,882)**	**3,863,244**	**Total—Grants**	**3,847,467**	**15,777**	**...**	**3,975,669**
					Contributions				
					Joint operations and civil emergency preparedness				
...	4,672,100	...	34,334	4,706,434	Contributions to the provinces and municipalities pursuant to the *Emergency Preparedness Act*	4,706,434	...	...	4,578,774
...	45,000	...	...	45,000	Contribution to the Royal Society of Canada	45,000	...	...	45,000
...	100,000	...	(10,693)	89,307	Emergency Preparedness Partners	89,307	...	...	150,000
...	376,500,000	...	...	376,500,000	Contributions to the provinces for assistance related to natural disasters	211,400,850	165,099,150	...	359,155,084

...	215,000	...	(12,493)	202,507	Contribution to the International Maritime Satellite Organization	202,507	...	...	202,763
...	1,716,892	...	...	1,716,892	Contribution to the Civil Air Search and Rescue Association	1,715,851	1,041	...	1,196,633
...	...	...	443,777	443,777	Contribution to the Civil Air Search and Rescue Association—New initiative fund	443,777	...	...	420,040
...	...	...	700,000	700,000	Provincial/Territorial Projects - New Initiatives Fund	700,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	186,160
...	383,248,992	...	1,154,925	384,403,917		219,303,726	165,100,191	...	365,934,454
					Support to the personnel function				
...	3,500,000	...	(504,040)	2,995,960	(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,995,960	...	...	3,230,117
...	13,500,000	...	(1,700,987)	11,799,013	(S) Payments under the *Supplementary Retirement Benefits Act*	11,799,013	...	...	12,635,340
...	300,000	...	...	300,000	Association of Canadian Community Colleges	...	300,000	...	155,480
...	17,300,000	...	(2,205,027)	15,094,973		14,794,973	300,000	...	16,020,937
					Materiel, infrastructure and environment support				
...	4,650,000	...	...	4,650,000	Contributions to provinces and municipalities for capital assistance projects	...	4,650,000	...	3,072,677
					Department/Forces executive				
...	102,870,000	...	(791,537)	102,078,463	NATO military budgets and agencies	101,998,062	80,401	...	101,893,494
...	40,000,000	...	(7,695,070)	32,304,930	NATO infrastructure—Capital expenditures	32,304,930	...	...	13,589,872
...	5,343,000	...	(1,190,735)	4,152,265	NATO—Mutual aid	4,152,265	...	...	2,114,885
...	158,000	...	...	158,000	NATO Allied Command Rapid Reaction Corps Headquarters	105,410	52,590	...	128,678
...	100,000	...	...	100,000	Reaction Force Air Staff	43,359	56,641	...	63,191
...	3,223,000	...	421,416	3,644,416	Military training assistance program	3,644,416	...	...	2,825,796
...	4,973,000	...	427,126	5,400,126	Canadian International Peacekeeping Centre	5,400,126	...	...	5,122,732
...	280,000	...	...	280,000	United Nations standby forces high—Readiness brigade	70,653	209,347	...	...
...	85,000	...	...	85,000	Biological and Chemical Defence Review Committee	85,000	...	...	85,000
...	3,998,000	...	313,875	4,311,875	Joint strike fighter project	4,311,875	...	...	3,844,500
...	...	...	60,000	60,000	Royal Canadian Legion	60,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	552,965
...	161,030,000	...	(8,454,925)	152,575,075		152,176,096	398,979	...	130,221,113
...	**566,228,992**	**...**	**(9,505,027)**	**556,723,965**	**Total—Contributions**	**386,274,795**	**170,449,170**	**...**	**515,249,181**
					Ministerial Summary by Business Line				
...	383,302,992	...	1,154,925	384,457,917	Joint operations and civil emergency preparedness	219,357,726	165,100,191	...	365,988,454
...	17,400,000	...	(2,210,909)	15,189,091	Support to the personnel function	14,889,091	300,000	...	16,113,820
...	4,650,000	...	...	4,650,000	Materiel, infrastructure and environment support	...	4,650,000	...	3,217,979
...	164,745,125	1	(8,454,925)	156,290,201	Department/Forces executive	155,875,445	414,756	...	133,904,597
...	**570,098,117**	**1**	**(9,510,909)**	**560,587,209**	**Total Ministry**	**390,122,262**	**170,464,947**	**...**	**519,224,850**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	15,067,787	13,844,692	12,230,000
Material and services provided to other government departments	2,101,083	3,012,341	3,224,000
Medical and dental services	148,410	29,255	403,500
Provincial school grants and tuition fees	27,785	73,677	87,991
Other recoveries	4,452,165	5,575,244	7,192,923
	21,797,230	22,535,209	23,138,414
Land forces			
Deductions from members for rations, quarters and clothing	39,785,405	36,555,911	46,796,000
Material and services provided to other government departments	73,426,992	105,272,942	91,107,000
Medical and dental services	158,385	31,222	386,118
Provincial school grants and tuition fees	29,652	78,629	84,200
Other recoveries	4,751,410	5,949,973	6,882,682
	118,151,844	147,888,677	145,256,000
Air forces			
Deductions from members for rations, quarters and clothing	35,793,971	32,888,473	27,705,000
Material and services provided to other government departments	82,647,243	118,492,098	103,004,000
Medical and dental services	372,147	73,359	941,272
Provincial school grants and tuition fees	69,671	184,750	205,262
Other recoveries	11,164,060	13,980,243	16,776,466
	130,047,092	165,618,923	148,632,000
Joint operations and civil emergency preparedness			
Deductions from members for rations, quarters and clothing	646,899	594,388	378,000
Material and services provided to other government departments	632,915	907,416	253,000
Medical and dental services	63,985	12,613	236,460
Provincial school grants and tuition fees	11,979	31,765	...
Other recoveries	1,919,492	2,403,693	4,266,540
	3,275,270	3,949,875	5,134,000
Communications and information management			
Deductions from members for rations, quarters and clothing	159,077	146,165	825,000
Material and services provided to other government departments	328,214	470,563	331,000
Medical and dental services	9,887	1,949	73,569
Provincial school grants and tuition fees	1,851	4,908	...
Other recoveries	296,603	371,422	1,327,431
	795,632	995,007	2,557,000
Support to the personnel function			
Deductions from members for rations, quarters and clothing	7,154,679	6,573,913	5,181,000
Material and services provided to other government departments	1,345,449	1,935,482	1,081,000
Medical and dental services	31,246	6,159	789,303
Provincial school grants and tuition fees	5,850	15,512	172,123
Other recoveries	937,337	1,173,786	14,069,574
	9,474,561	9,704,852	21,293,000
Materiel, infrastructure and environment support			
Deductions from members for rations, quarters and clothing	335,076	307,877	266,000
Material and services provided to other government departments	2,314,505	3,318,327	2,761,000
Medical and dental services	29,605	5,836	94,994
Provincial school grants and tuition fees	5,543	14,697	...
Other recoveries	888,126	1,112,160	1,714,006
	3,572,855	4,758,897	4,836,000

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department/Forces executive			
Deductions from members for rations, quarters and clothing	5,591,107	5,137,261	4,262,000
Material and services provided to other government departments	8,861,600	12,704,955	6,978,809
Medical and dental services	281,335	55,458	49,676
Provincial school grants and tuition fees	52,670	139,667	10,832
Other recoveries	8,439,804	10,568,781	886,940
	23,226,516	28,606,122	12,188,257
Total budgetary	310,341,000	384,057,562	363,034,671
Non-budgetary (respendable receipts)			
Working capital advance	...	439,037,441	432,731,033
Total Ministry—			
Budgetary	**310,341,000**	**384,057,562**	**363,034,671**
Non-budgetary	**...**	**439,037,441**	**432,731,033**

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Goods and services tax	3,621,022	1,529,338
Total tax revenues	**3,621,022**	**1,529,338**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	23,301	28,215
Other accounts—		
Interest on loans to employees posted abroad	590,444	525,483
Interest earned from funds on deposit with suppliers	20,120	20,000
	633,865	573,698
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	40,851,946	48,094,995
Adjustments to prior year's payables	...	45,234
	40,851,946	48,140,229
Proceeds from the disposal of surplus Crown assets	32,513,077	34,440,278
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	24,569,685	15,507,794
Total non-tax revenues	**98,568,573**	**98,661,999**
Total Ministry	**102,189,595**	**100,191,337**

SECTION 17

1999-2000

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy Control Board

Atomic Energy of Canada Limited

Cape Breton Development Corporation

National Energy Board

CONTENTS

	Page
Program objective and business line description	17.2
Ministry summary	17.5
Programs by business line	17.8
Transfer payments	17.10
Details of respendable amounts....................	17.15
Revenues.......................................	17.16

Department

Objective

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Description

Science and technology

NRCan, in partnership with its clients and stakeholders, works to increase the use of alternative energy; and develops and facilitates the deployment of technologies that extend Canada's hydrocarbon resource base and use our energy wisely. The Department also conducts research and development and transfers technology in support of geoscience and geomatic activities. The Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability; predicts and monitors effects of human interactions and natural events on forest ecosystems; and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees.

NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral and metal-based products and enhances the productivity of mining and ore processing operations; carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on roof control, underground environment assessment, ventilation and rockburst abatement; makes improvements to procedures that apply to manufacturing; improves the reliability for service of Canadian oil and gas pipelines and concrete structures; and develops technologies associated with the manufacture, use, storage and transport of explosives and pyrotechnics.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development of natural resources.

Knowledge infrastructure

NRCan develops and maintains the national geoscience, and mineral and metal economics knowledge infrastructure necessary for providing Canadians with sound economic, scientific expertise and advice on matters relating to the sustainable development of Canada's mineral resources and to public health and safety. The Department also provides a reliable system of surveys, maps, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defence, the environment, socio-economic development and the governing of Canada. The Department provides coordinated logistics advice and services in support of scientific research programs conducted in the Arctic to Canadian government, university groups and private sector and non-Canadian groups.

The Department collects and analyzes national data on mineral and metal, and energy consumption as a basis for forecasting and reporting progress on market demand for minerals and metals and achieving energy efficiency in Canada. It makes the information available to the public and creates awareness of opportunities and proven technologies for improving the efficiency of energy use. NRCan partners with others to gather, share and disseminate information on mineral exploration, production, ore reserves and mine openings and closings. It analyzes information received and prepares statistics on the productivity and competitiveness of the Canadian minerals and metals industry. The Department also develops and maintains a national forestry database for clients, stakeholders and public use, and has the lead in developing national criteria and indicators for sustainable forest management.

Developing federal policy and regulations

NRCan leads and participates in activities to limit greenhouse gas emissions and develops strategies and policies for the sustainable development of energy and mineral and metal resources. It develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy as well as developing and implementing programs to promote energy efficiency in buildings, in industry and at home. It also develops and implements policies on nuclear energy and radioactive waste management. NRCan, in conjunction with Indian Affairs and Northern Development Canada, manages the First Nations forestry program to generate aboriginal employment, finance viable forest operations, improve the quality of reserve forests and to enhance aboriginal forest management skills. The Department also develops national strategies, policies, regulations and tools to promote a clear understanding and use of sustainable forest management practices in Canada.

NRCan develops and implements federal minerals and metals policy to guide the Government's decisions in support of sustainable development of Canada's minerals and metals industry. The Department also works in collaboration with other agencies to streamline environmental and land use regulations and decision-making processes that affect the minerals and metals industry. As part of this work, the Department assesses the mineral and energy resources of federal lands as required for land use and other policy decisions and is undertaking initiatives in metals recycling.

The Department contributes to the completion of the reviews of the resource allowance, of business taxation and of the NWT mineral royalty regime. Finally, the Department works, in conjunction with Justice Canada, to improve safety in the explosives industry by producing the explosives regulations in plain language.

Promoting Canada's international interests

NRCan supports the Canadian geomatics and geoscience industry in major international projects, development of standards, exchange of information, research and development, training personnel exchange, and on government policies and programs. The Department holds investment seminars to attract investment to Canada, addresses international environmental and trade issues related to minerals and metals, and enhances minerals and metals market transparency to increase global competitiveness.

NRCan also represents, promotes and advances Canadian energy, mineral and forestry interests internationally with particular regard to climate change, energy efficiency, energy and mineral resources issues. The Department participates in international activities primarily to help ensure Canadian competitiveness and trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and may provide ideas and insights concerning implementation of energy-efficiency and forestry measures, both current and prospective. Maintaining good relationships with counterparts in other countries, while building on a solid knowledge base of foreign developments, facilitates private sector access to foreign markets for forestry and energy efficient products as well as forestry and energy management practices and services. The Department manages the international forestry partnership program, provides advice on the development of international model forests, and supports the development of international criteria and indicators for temperate and boreal forests.

Sunset/special programs

The Sunset/special programs business line includes various statutory payments made pursuant to Newfoundland and Nova Scotia Offshore Accord Implementation Acts (offshore development funds, offshore revenues sharing and fiscal equalization offset payments). The Department is in the process of terminating the Mineral development agreements (MDAs).

The Sunset/special programs business line includes the Climate change action fund (CCAF). All the funding will be allocated to various departments/agencies (including NRCan), across the Government for priority proposals meeting the objectives and criteria of the CCAF.

NRCan also does boundary surveys for native land claims and is administering the federal mandate of the Cape Breton Development Corporation.

Corporate management and administration

This business line represents the corporate management that administrates the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and Government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; cabinet and parliamentary liaison; financial, administration, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the chief science advisor; and the conduct of internal audit and program evaluations.

Geomatics Canada Revolving Fund

The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to those specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Business Line Description

Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of nuclear energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

(i) the construction and operation of pipelines;

(ii) the construction and operation of international and designated interprovincial power lines;

(iii) traffic, tolls, and tariffs of pipelines;

(iv) exports of oil, gas and electricity and imports of gas and oil; and

(v) regulatory control of oil and gas activities on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Description

Energy regulation and advice

- Advice and inquiry – Use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas and electricity, including petroleum resources of frontier lands; inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy future and economic well-being.
- Facilities regulation – Ensure expeditious, safe, efficient and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulations – Ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade – Ensure Canadian interests are served in the North American market for electricity power, gas and oil.
- Oil and gas regulation on frontier lands – Develop and maintain a regulatory system for frontier lands.
- Program management and services – Provide effective support and advice to Board Members, Business Unit Leaders, employees and outside parties so that program objectives will be achieved.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	407,601,000	...	...	407,601,000	1	Operating expenditures				
...	...	38,809,393	...	38,809,393	1a	Operating expenditures				
...	...	...	865,000	865,000		Transfer from: TB Vote 10 (1)				
...	...	...	8,388,153	8,388,153		TB Vote 15 (1)				
...	...	...	(373,369)	(373,369)		Transfer to Vote 5				
...	407,601,000	38,809,393	8,879,784	455,290,177		Total—Vote 1	437,572,652	17,717,525	...	408,214,508
...	62,482,444	...	...	62,482,444	5	Grants and contributions				
...	...	25,170,000	...	25,170,000	5a	Grants and contributions				
...	...	52,261,642	...	52,261,642	5b	Transfer of $373,369 from Natural Resources Vote 1				
...	...	...	373,369	373,369		Transfer from Vote 1				
...	62,482,444	77,431,642	373,369	140,287,455		Total—Vote 5	136,305,724	3,981,731	...	38,978,535
...	48,900	...	1,816	50,716	(S)	Minister of Natural Resources—Salary and motor car allowance	50,716	...	...	49,978
...	40,296,000	...	6,174,000	46,470,000	(S)	Contributions to employee benefit plans	46,470,000	...	...	43,165,000
...	1,000,000	2,400,000	(266,000)	3,134,000	(S)	Nova Scotia fiscal equalization offset payments	3,134,000	...	...	728,000
10,851,075	4,192,000	2,192,000	(6,384,000)	10,851,075	(S)	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)—Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	1,200,000	...	9,651,075	1,010,093
15,172,575	5,000,000	...	(5,000,000)	15,172,575	(S)	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,877,028	...	12,295,547	3,315,302
...	1,443,000	729,000	(608,375)	1,563,625	(S)	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,563,625	...	...	1,202,500
...	680,000	305,000	(152,904)	832,096	(S)	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	832,096	...	...	680,000
...	2,000,000	1,100,000	(1,682,423)	1,417,577	(S)	Payments to the Nova Scotia offshore revenues account	1,417,577	...	...	2,481,556
...	600,000	...	(167,522)	432,478	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	432,478	...	...	238,067
6,337,358	(837,000)	...	837,000	6,337,358	(S)	Geomatics Canada Revolving Fund	1,055,420	...	5,281,938	131,950

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	3,306	3,306	(S)	Refunds of amounts credited to revenues in previous years	3,306	...	...	5,848
49,477	...	...	285,828	335,305	(S)	Spending of proceeds from the disposal of surplus Crown assets	250,409	...	84,896	242,615
...	...	...	2,871	2,871	(S)	Collection agency fees	2,871	...	...	3,967
...	...	...	...	...		Appropriations not required for the current year	...	...	...	10,129,207
32,410,485	524,506,344	122,967,035	2,296,750	682,180,614		Total budgetary	633,167,902	21,699,256	27,313,456	510,577,126
...	39,371,000	...	...	39,371,000	L10	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes (Gross)	39,370,200	800	...	37,926,000
						Total Department—				
32,410,485	**524,506,344**	**122,967,035**	**2,296,750**	**682,180,614**		**Budgetary**	**633,167,902**	**21,699,256**	**27,313,456**	**510,577,126**
...	**39,371,000**	**...**	**...**	**39,371,000**		**Non-budgetary**	**39,370,200**	**800**	**...**	**37,926,000**
						Atomic Energy Control Board				
...	43,619,000	...	...	43,619,000	15	Program expenditures				
...	...	4,147,133	...	4,147,133	15a	Program expenditures				
...	...	...	41,000	41,000		Transfer from: TB Vote 10 [1]				
...	...	...	470,000	470,000		TB Vote 15 [1]				
...	43,619,000	4,147,133	511,000	48,277,133		Total—Vote 15	47,341,379	935,754	...	43,376,587
...	5,504,000	...	843,000	6,347,000	(S)	Contributions to employee benefit plans	6,347,000	...	...	5,386,000
6,845	...	...	50,529	57,374	(S)	Spending of proceeds from the disposal of surplus Crown assets	57,374	...	...	1,392
6,845	**49,123,000**	**4,147,133**	**1,404,529**	**54,681,507**		**Total Program—Budgetary**	**53,745,753**	**935,754**	**...**	**48,763,979**
						Atomic Energy of Canada Limited				
...	110,300,000	...	...	110,300,000	20	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	19,000,000	...	19,000,000	20a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	850,000	...	850,000	20b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	110,300,000	19,850,000	...	130,150,000		Total—Vote 20	122,150,000	8,000,000	...	126,000,000
...	**110,300,000**	**19,850,000**	**...**	**130,150,000**		**Total Program—Budgetary**	**122,150,000**	**8,000,000**	**...**	**126,000,000**

						Cape Breton Development Corporation				
...	...	11,000,000	...	11,000,000	22a	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	...	74,900,000	...	74,900,000	22b	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	...	85,900,000	...	85,900,000		Total—Vote 22	78,000,000	7,900,000	...	44,020,000
...	...	85,900,000	...	85,900,000		Total budgetary	78,000,000	7,900,000	...	44,020,000
37,662,000	...	...	...	37,662,000	L40a	Advances to the Corporation pursuant to the *Cape Breton Development Corporation Act*, subsection 19(3). Limit $50,000,000 (Net)	(12,338,000)	...	50,000,000	12,338,000
						Total Program—				
...	...	**85,900,000**	...	**85,900,000**		**Budgetary**	**78,000,000**	**7,900,000**	...	**44,020,000**
37,662,000	...	...	...	**37,662,000**		**Non-budgetary**	**(12,338,000)**	...	**50,000,000**	**12,338,000**
						National Energy Board				
...	25,154,000	...	...	25,154,000	25	Program expenditures				
...	...	1,217,150	...	1,217,150	25a	Program expenditures				
...	...	271,820	...	271,820	25b	Program expenditures				
...	...	...	15,000	15,000		Transfer from: TB Vote 10 (1)				
...	...	...	633,500	633,500		TB Vote 15 (1)				
...	25,154,000	1,488,970	648,500	27,291,470		Total—Vote 25	26,846,983	444,487	...	48,696,057
...	3,956,000	...	606,000	4,562,000	(S)	Contributions to employee benefit plans	4,562,000	...	...	4,201,000
...	...	...	14,184	14,184	(S)	Spending of proceeds from the disposal of surplus Crown assets	14,184	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	261,643
...	**29,110,000**	**1,488,970**	**1,268,684**	**31,867,654**		**Total Program—Budgetary**	**31,423,167**	**444,487**	...	**53,158,700**
						Total Ministry—				
32,417,330	**713,039,344**	**234,353,138**	**4,969,963**	**984,779,775**		**Budgetary**	**918,486,822**	**38,979,497**	**27,313,456**	**782,519,805**
37,662,000	**39,371,000**	...	...	**77,033,000**		**Non-budgetary**	**27,032,200**	**800**	**50,000,000**	**50,264,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Science and technology	202,168,126	199,351,221	537,600	530,390	31,495,617	31,115,753	15,552,490	15,552,490	...	...	218,648,853	215,444,874
Knowledge infrastructure	139,513,414	136,552,729	...	...	8,093,108	7,923,724	2,214,699	2,214,699	...	...	145,391,823	142,261,754
Developing federal policy and regulations	80,058,348	77,507,957	...	...	99,408,551	96,174,351	2,528,335	2,528,335	...	...	176,938,564	171,153,973
Promoting Canada's international interests	10,877,799	7,810,694	...	...	375,900	364,876	207,824	207,824	...	...	11,045,875	7,967,746
Sunset/special programs—												
Budgetary	16,194,990	12,799,587	...	...	34,202,705	12,087,324	74,236	74,236	...	...	50,323,459	24,812,675
Non-budgetary	...	...	...	...	...	...	...	...	39,371,000	39,370,200	39,371,000	39,370,200
Corporate management and administration	70,465,271	67,460,811	3,100,000	3,099,738	115,000	96,500	185,589	185,589	...	...	73,494,682	70,471,460
Geomatics Canada Revolving Fund	22,132,789	16,452,823	...	398,028	...	...	15,795,431	15,795,431	...	...	6,337,358	1,055,420
Sub-total—												
Budgetary	541,410,737	517,935,822	3,637,600	4,028,156	173,690,881	147,762,528	36,558,604	36,558,604	...	...	682,180,614	633,167,902
Non-budgetary	...	...	...	...	...	...	...	...	39,371,000	39,370,200	39,371,000	39,370,200
Revenues netted against expenditures	(36,558,604)	(36,558,604)	...	...	...	...	(36,558,604)	(36,558,604)	...	...	...	...
Total Department—												
Budgetary	**504,852,133**	**481,377,218**	**3,637,600**	**4,028,156**	**173,690,881**	**147,762,528**	**...**	**...**	**...**	**...**	**682,180,614**	**633,167,902**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**39,371,000**	**39,370,200**	**39,371,000**	**39,370,200**
Atomic Energy Control Board												
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy	52,752,851	51,817,097	1,260,389	1,260,389	668,267	668,267	...	...	...	...	54,681,507	53,745,753
Total Program—Budgetary	**52,752,851**	**51,817,097**	**1,260,389**	**1,260,389**	**668,267**	**668,267**	**...**	**...**	**...**	**...**	**54,681,507**	**53,745,753**
Atomic Energy of Canada Limited—												
Budgetary	**130,150,000**	**122,150,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**130,150,000**	**122,150,000**

Cape Breton Development Corporation—												
Budgetary	85,900,000	78,000,000	...	...	...	...	...	...	...	...	85,900,000	78,000,000
Non-budgetary	...	...	...	...	...	...	...	...	37,662,000	(12,338,000)	37,662,000	(12,338,000)
National Energy Board												
Energy regulation and advice	31,867,654	31,423,167	...	...	...	...	...	...	...	...	31,867,654	31,423,167
Total Program—Budgetary	31,867,654	31,423,167	...	...	...	...	...	...	...	...	31,867,654	31,423,167
Total Ministry—												
Budgetary	805,522,638	764,767,482	4,897,989	5,288,545	174,359,148	148,430,795	...	...	...	...	984,779,775	918,486,822
Non-budgetary	...	...	...	...	...	...	...	...	77,033,000	27,032,200	77,033,000	27,032,200

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Science and technology				
...	140,856	...	(93,856)	47,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	38,302	8,698	...	18,132
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	23,500	1,500	...	23,500
...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	165,856	...	(93,856)	72,000		61,802	10,198	...	46,632
					Knowledge infrastructure				
...	371,500	125,000	(424,000)	72,500	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	63,872	8,628	...	56,139
					Developing federal policy and regulations				
...	66,000	...	200,000	266,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	257,518	8,482	...	681,132
...	...	50,000,000	...	50,000,000	Grant to the Green Municipal Investment Fund	50,000,000	...	...	...
...	...	12,500,000	...	12,500,000	Grant to the Green Municipal Enabling Fund	12,500,000	...	...	...
...	66,000	62,500,000	200,000	62,766,000		62,757,518	8,482	...	681,132
					Promoting Canada's international interests				
...	5,000	...	120,350	125,350	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	116,958	8,392	...	3,404
					Corporate management and administration				
...	50,000	...	...	50,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	41,500	8,500	...	50,000
...	**658,356**	**62,625,000**	**(197,506)**	**63,085,850**	**Total—Grants**	**63,041,650**	**44,200**	**...**	**837,307**
					Contributions				
					Science and technology				
...	668,360	344,092	390,698	1,403,150	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,403,150	...	...	993,340
...	40,000	10,000	(50,000)	...	Canadian Forestry Association	...	...	...	40,000
...	1,675,400	...	(1,675,400)	...	Forest Engineering Research Institute of Canada	...	...	...	...
..	110,295	...	74,768	185,063	Contribution to the International Energy Agency/Forest Energy Agreement	185,063	...	...	120,948
...	3,053,200	70,000	(3,123,200)	...	Contribution to Forintek Canada Corporation	...	...	...	...

...	100,233	...	5,661	105,894	Contribution to the Canadian Inter-Agency Forest Fire Centre	105,894	...	...	94,904
...	2,699,000	...	(788,536)	1,910,464	In support of the energy efficiency and alternative energy programs	1,910,463	1	...	2,260,526
...	1,000,000	...	...	1,000,000	Petroleum Technology Research Centre	1,000,000	...	...	...
...	3,630,000	(135,450)	(855,859)	2,638,691	Contribution to the First Nations forestry program	2,638,691	...	...	3,071,953
...	4,166,000	...	(432,000)	3,734,000	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	3,733,958	42	...	3,186,041
...	679,000	...	(117,750)	561,250	Contribution to the International Energy Agency	561,105	145	...	489,889
...	176,000	...	(4,494)	171,506	Ocean drilling program	171,505	1	...	211,474
...	1,000,000	...	(1,000,000)	...	Contributions to Forintek Canada Corporation value-added program	...	...	...	...
...	...	390,600	11,400	402,000	Youth employment strategy	365,395	36,605	...	456,263
...	...	...	9,511,300	9,511,300	Contributions to individuals, profit and non-profit organizations, educational institutions, provincial, territorial and municipal and regional governments to support activities which contribute to the objectives of the Climate Change Action Fund	9,245,157	266,143	...	1,474,431
...	...	...	2,960,204	2,960,204	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	2,893,477	66,727	...	1,862,894
...	...	(325,000)	6,090,095	5,765,095	Model forest program	5,765,093	2	...	5,575,580
...	...	...	1,075,000	1,075,000	Ice-storm recovery program for owners of managed woodlots in Ontario	1,075,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	400,000
...	18,997,488	354,242	12,071,887	31,423,617		31,053,951	369,666	...	20,238,243
					Knowledge infrastructure				
...	233,600	...	586,400	820,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	792,168	27,832	...	370,943
...	213,000	...	212,588	425,588	Ocean drilling program	425,587	1	...	524,770
...	8,175,000	(600,000)	(6,368,000)	1,207,000	Model forest program	1,207,000	...	...	1,240,089
...	461,000	...	(461,000)	...	In support of the energy efficiency and alternative energy programs	...	...	...	...
...	...	800,000	(499,980)	300,020	GeoConnections implementation fund program	292,520	7,500	...	...
...	...	167,400	(25,400)	142,000	Youth employment strategy	132,699	9,301	...	154,196
...	...	...	3,961,000	3,961,000	Forest Engineering Research Institute of Canada	3,961,000	...	...	1,675,000
...	...	...	650,000	650,000	Contributions to individuals, profit and non-profit organizations, educational institutions, provincial, territorial and municipal and regional governments to support activities which contribute to the objectives of the Climate Change Action Fund	572,825	77,175	...	155,000
...	...	...	500,000	500,000	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	461,053	38,947	...	699,350
...	...	...	15,000	15,000	Canadian Forestry Association	15,000	...	...	2,500
...	9,082,600	367,400	(1,429,392)	8,020,608		7,859,852	160,756	...	4,821.848

Transfer Payments—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Developing federal policy and regulations				
...	303,000	...	272,000	575,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	556,461	18,539	...	501,913
...	2,340,000	(3,335,518)	8,343,680	7,348,162	In support of the energy efficiency and alternative energy programs	5,406,082	1,942,080	...	2,278,050
...	400,000	...	(213,254)	186,746	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	170,166	16,580	...	256,075
...	12,426,000	25,518	(10,151,518)	2,300,000	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	2,249,471	50,529	...	1,387,224
...	43,000	...	(11,240)	31,760	Ocean drilling program	31,760	...	...	39,162
...	1,443,000	729,000	(608,375)	1,563,625	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	1,563,625	...	...	1,202,500
...	680,000	305,000	(152,904)	832,096	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	832,096	...	...	680,000
...	1,000,000	...	...	1,000,000	Contribution to the National Community Tree Foundation	1,000,000	...	...	1,000,000
...	...	(2,480,000)	3,380,000	900,000	Climate Change Action Fund	828,764	71,236	...	466,298
...	...	2,800,000	(193,224)	2,606,776	Ice-storm recovery program for part-time woodlot owners in Quebec	1,481,200	1,125,576	...	...
...	...	...	11,000	11,000	Contributions under youth employment strategy	9,903	1,097	...	11,507
...	...	...	20,750	20,750	Contribution to the International Energy Agency	20,670	80	...	21,047
...	...	...	85,000	85,000	Model forest program	85,000	...	...	395,000
...	...	4,221,000	3,469,885	7,690,885	Contribution to Forintek Canada Corporation	7,690,885	...	...	3,120,664
...	...	...	1,000,000	1,000,000	Contribution to Forintek value-added program	1,000,000	...	...	1,000,000
...	...	...	807,751	807,751	Contributions to the First Nations forestry program	807,750	1	...	923,046
...	...	1,075,000	(1,075,000)	...	Ice-storm recovery program for owners of managed woodlots in Ontario	...	...	...	...
...	...	...	1,000,000	1,000,000	Contribution to ITER Canada	1,000,000	...	...	...
...	...	8,643,000	...	8,643,000	Pulp and Paper Research Institute of Canada	8,643,000	...	...	...
...	...	...	40,000	40,000	Canadian Forestry Association	40,000	...	...	...
...	...	2,136,000	(2,136,000)	...	Forest Engineering Research Institute of Canada	...	...	...	...
...	18,635,000	14,119,000	3,888,551	36,642,551		33,416,833	3,225,718	...	13,282,486
					Promoting Canada's international interests				
...	114,000	...	127,198	241,198	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	239,585	1,613	...	196,190
...	18,000	...	(11,648)	6,352	Ocean drilling program	6,352	...	...	7,832
...	...	...	3,000	3,000	Contributions under youth employment strategy	1,981	1,019	...	2,301
...	...	...	...	...	Items not required for the current year	...	...	...	2,500
...	132,000	...	118,550	250,550		247,918	2,632	...	208,823

					Sunset/special programs				
...	...	...	5,000	5,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,500	3,500	...	...
...	100,000	...	90,000	190,000	Contribution to industry under Mineral Development Agreement— Asbestos Institute	189,074	926	...	111,016
10,851,075	4,192,000	2,192,000	(6,384,000)	10,851,075	(S) Contributions in support of infrastructural costs directly relating or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	1,200,000	...	9,651,075	1,010,093
15,172,575	5,000,000	...	(5,000,000)	15,172,575	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	2,877,028	...	12,295,547	3,315,302
...	2,000,000	1,100,000	(1,682,423)	1,417,577	(S) Payments to the Nova Scotia offshore revenues account	1,417,577	...	...	2,481,556
...	600,000	...	(167,522)	432,478	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	432,478	...	...	238,067
...	1,000,000	2,400,000	(266,000)	3,134,000	(S) Nova Scotia fiscal equalization offset payments	3,134,000	...	...	728,000
...	17,000,000	...	(14,000,000)	3,000,000	Climate Change Action Fund	2,835,667	164,333	...	269,091
...	...	1,000,000	(1,000,000)	...	Contribution to ITER Canada	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,047,221
26,023,650	29,892,000	6,692,000	(28,404,945)	34,202,705		12,087,324	168,759	21,946,622	9,200,346
					Corporate management and administration				
...	...	...	65,000	65,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	55,000	10,000	...	45,000
26,023,650	**76,739,088**	**21,532,642**	**(13,690,349)**	**110,605,031**	**Total—Contributions**	**84,720,878**	**3,937,531**	**21,946,622**	**47,796,746**
					Departmental Summary by Business Line				
...	19,163,344	354,242	11,978,031	31,495,617	Science and technology	31,115,753	379,864	...	20,284,875
...	9,454,100	492,400	(1,853,392)	8,093,108	Knowledge infrastructure	7,923,724	169,384	...	4,877,987
...	18,701,000	76,619,000	4,088,551	99,408,551	Developing federal policy and regulations	96,174,351	3,234,200	...	13,963,618
...	137,000	...	238,900	375,900	Promoting Canada's international interests	364,876	11,024	...	212,227
26,023,650	29,892,000	6,692,000	(28,404,945)	34,202,705	Sunset/special programs	12,087,324	168,759	21,946,622	9,200,346
...	50,000	...	65,000	115,000	Corporate management and administration	96,500	18,500	...	95,000
26,023,650	**77,397,444**	**84,157,642**	**(13,887,855)**	**173,690,881**	**Total Department**	**147,762,528**	**3,981,731**	**21,946,622**	**48,634,053**
					Atomic Energy Control Board				
					Grants				
					Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	**12,000**	**...**	**(1,000)**	**11,000**	**Grants to support non-profit organizations which are furthering the development of nuclear safety standards**	**11,000**	**...**	**...**	**20,000**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	615,000	...	(16,693)	598,307	Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	598,307	...	...	589,138
...	15,000	...	...	15,000	Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	15,000	...	...	15,000
...	...	...	10,000	10,000	Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)	10,000	...	...	10,000
...	...	...	17,680	17,680	Contribution to Swedish Nuclear Power Institute for Decovalex III	17,680	...	...	...
...	...	...	16,280	16,280	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	16,280	...	...	...
...	630,000	...	27,267	657,267	**Total—Contributions**	657,267	...	...	614,138
...	642,000	...	26,267	668,267	**Total Program**	668,267	...	...	634,138
26,023,650	78,039,444	84,157,642	(13,861,588)	174,359,148	**Total Ministry**	148,430,795	3,981,731	21,946,622	49,268,191

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Science and technology			
Privileges, licences and permits	15,552,490	403,805	180,515
Proceeds from sales	...	66,970	135,985
Service fees	...	13,485,450	13,545,462
Miscellaneous revenues	...	1,596,265	1,353,496
	15,552,490	15,552,490	15,215,458
Knowledge infrastructure			
Privileges, licences and permits	2,214,699	103,641	83,264
Proceeds from sales	...	1,177,585	1,191,855
Service fees	...	751,879	1,044,607
Miscellaneous revenues	...	181,594	118,473
	2,214,699	2,214,699	2,438,199
Developing federal policy and regulations			
Privileges, licences and permits	2,528,335	1,984,817	2,444,864
Proceeds from sales	...	15,571	24,820
Service fees	...	527,947	233,635
Miscellaneous revenues	...	...	225
	2,528,335	2,528,335	2,703,544
Promoting Canada's international interests			
Privileges, licences and permits	207,824	100	5
Proceeds from sales	...	1,893	3,207
Service fees	...	205,831	256,402
	207,824	207,824	259,614
Sunset/special programs			
Service fees	74,236	74,236	165,661
Corporate management and administration			
Proceeds from sales	185,589	265	...
Service fees	...	109,796	170
Miscellaneous revenues	...	75,528	44,842
	185,589	185,589	45,012
Geomatics Canada Revolving Fund	15,795,431	15,795,431	16,355,443
Total Department—Budgetary	**36,558,604**	**36,558,604**	**37,182,931**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	25,000,000	7,662,000
Total Program—Non-budgetary	...	**25,000,000**	**7,662,000**
Total Ministry—			
Budgetary	**36,558,604**	**36,558,604**	**37,182,931**
Non-budgetary	...	**25,000,000**	**7,662,000**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	1,263,798	1,384,324
Total tax revenues	1,263,798	1,384,324
Non-tax revenues—		
Return on investments—(1)		
Consolidated accounts—		
Atomic Energy of Canada Limited	458,797	482,170
Loans, investments and advances—		
Cape Breton Development Corporation	1,113,332	58,461
	1,572,129	540,631
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	623,507	755,503
Refunds of expenditures pertaining to capital purchased	3,028	...
Refunds of transfer payments—Subsidies and capital assistance	338,512	402
Refunds of transfer payments to provinces and territories	28,116	34,862
Refunds of other transfer payments	101,585	2,499,169
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,411,098	571,123
	3,505,846	3,861,059
Privileges, licences and permits—		
Royalties from licensing, permits and copyright	6,068,496	4,812,427
Licences and permits	1,645,165	5,514,603
	7,713,661	10,327,030
Service fees	1,052	864
Proceeds from sales—		
Charts, maps and plans	172,809	252,277
Proceeds from the disposal of surplus Crown assets—		
Proceeds from Crown assets distribution centre	278,982	209,538
Proceeds from pilot project	6,846	26,239
	285,828	235,777
Miscellaneous non-tax revenues—		
Geomatics Canada Revolving Fund overhead	1,342,402	1,063,167
Rental of buildings	30	301
Rental of works, machinery and equipment	534,093	467,587
Interest on overdue accounts receivables	16,074	18,204
NSF administration charges	313	248
Pay parking	53,217	37,120
Bonus on lease sales	12,480	752,579
Sundries	99,956	120,480
	2,058,565	2,459,686
Total non-tax revenues	15,309,890	17,677,324
Total Department	16,573,688	19,061,648
Atomic Energy Control Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,504	38,517
Adjustments to prior year's payables	20,738	34,127
	28,242	72,644
Service fees—		
Cost recovery	38,241,100	32,849,517
Training	1,499,646	1,384,743
	39,740,746	34,234,260
Proceeds from the disposal of surplus Crown assets	50,529	6,845
Miscellaneous non-tax revenues—		
Access to information	452	200
NSF administration charge	...	30
Miscellaneous	37,718	2,148
	38,170	2,378
Total Program	39,857,687	34,316,127

Revenues—*Concluded*

	Current year	Previous year
	$	$
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,819	193,045
Adjustments to prior year's payables	421,046	23,814
	433,865	216,859
Privileges, licences and permits	950	475
Service fees	17,071	...
Proceeds from sales	2,200	2,328
Proceeds from the disposal of surplus Crown assets	14,184	...
Miscellaneous non-tax revenues	27,654,595	25,600,710
Total Program	**28,122,865**	**25,820,372**
Ministry Summary		
Tax revenues—		
Goods and services tax	1,263,798	1,384,324
Total tax revenues	1,263,798	1,384,324
Non-tax revenues—		
Return on investments	1,572,129	540,631
Refunds of previous years' expenditures	3,967,953	4,150,562
Privileges, licences and permits	7,714,611	10,327,505
Service fees	39,758,869	34,235,124
Proceeds from sales	175,009	254,605
Proceeds from the disposal of surplus Crown assets	350,541	242,622
Miscellaneous non-tax revenues	29,751,330	28,062,774
Total non-tax revenues	83,290,442	77,813,823
Total Ministry	**84,554,240**	**79,198,147**

(1) Interest unless otherwise indicated.

SECTION 18

1999-2000

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

CONTENTS

Page

Program objective and business line description 18.2
Ministry summary 18.5
Programs by business line 18.7
Transfer payments 18.8
Details of respendable amounts.................... 18.9
Revenues 18.10

The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Description

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act.* Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objective

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Description

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;
- communicating with constituents, including travel and communications;

- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this business line.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this business line.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this business line.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this business line:

- House Officers' additional salaries;
- Budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;
- other personnel costs; and
- institution's administrative costs for supporting this business line.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this business line.

Library of Parliament

Objective

To provide research assistance, information, documentation and other library services to Parliamentarians, and information on the Parliament of Canada to the general public, in both official languages.

Business Line Description

Information and documentation services

Provide information and reference services to Parliamentarians and their staff and other authorized users. Select, acquire, make accessible, conserve and maintain library collections of the main library, branch libraries and reading rooms. Anticipate clients' needs and alert them to sources of new and newly acquired information including books, periodicals, databases, press clippings, microforms, videotapes, audiotapes, etc. Provide to the general public, information on Parliament; manage guided tours, the Parliament Hill boutique and coordinate educational and visitors' services.

Parliamentary research services

Provide professional staff to assist members of both Houses of Parliament, parliamentary committees, associations and delegations; prepare research studies and provide technical briefings on request; initiate and prepare summaries and analysis of new legislation, background papers and reviews of current issues. Services to parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration services

Provide the administrative functions necessary for the effective and efficient operation of the Library of Parliament in the areas of financial and material management, including financial services, professional services contract administration, acquisition of materiel, inventory control, telecommunications, security and accommodation services; and in the administration of human resources functions, including resource planning, staffing, classification, labour relations, collective bargaining, compensation (pay and benefits), training, harassment complaints and official languages.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	30,051,000	...	...	30,051,000	1	Program expenditures				
...	...	1,200,000	...	1,200,000	1b	Program expenditures				
...	...	...	25,000	25,000		Transfer from TB Vote 10 [1]				
...	30,051,000	1,200,000	25,000	31,276,000		Total—Vote 1	31,138,849	137,151	...	33,124,747
...	13,435,000	...	2,080,142	15,515,142	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*	15,515,142	...	...	14,556,826
...	3,935,000	...	603,000	4,538,000	(S)	Contributions to employee benefit plans	4,538,000	...	...	4,133,000
...	**47,421,000**	**1,200,000**	**2,708,142**	**51,329,142**		**Total Program—Budgetary**	**51,191,991**	**137,151**	...	**51,814,573**
						House of Commons				
...	159,715,359	...	...	159,715,359	5	Program expenditures				
...	...	3,389,500	...	3,389,500	5b	Program expenditures				
...	159,715,359	3,389,500	...	163,104,859		Total—Vote 5	161,326,644	1,778,215	...	159,665,526
...	60,453,736	...	2,963,193	63,416,929	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	63,416,929	...	...	60,901,526
...	22,153,605	...	3,378,919	25,532,524	(S)	Contributions to employee benefit plans	25,532,524	...	...	24,038,165
...	...	...	...	...		Appropriations not required for the current year	...	...	...	10,933
...	**242,322,700**	**3,389,500**	**6,342,112**	**252,054,312**		**Total Program—Budgetary**	**250,276,097**	**1,778,215**	...	**244,616,150**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Library of Parliament				
...	17,910,000	...	...	17,910,000	10	Program expenditures				
...	...	968,183	...	968,183	10a	Program expenditures				
...	...	...	347,000	347,000		Transfer from: TB Vote 10 (1)				
...	...	...	806,000	806,000		TB Vote 15 (1)				
...	17,910,000	968,183	1,153,000	20,031,183		Total—Vote 10	19,485,550	545,633	...	16,811,884
...	2,618,000	...	401,000	3,019,000	(S)	Contributions to employee benefit plans	3,019,000	...	...	2,750,000
...	**20,528,000**	**968,183**	**1,554,000**	**23,050,183**		**Total Program—Budgetary**	**22,504,550**	**545,633**	**...**	**19,561,884**
...	**310,271,700**	**5,557,683**	**10,604,254**	**326,433,637**		**Total Ministry—Budgetary**	**323,972,638**	**2,460,999**	**...**	**315,992,607**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
The Senate												
Senators and their offices	26,193,281	25,886,043	...	...	187,461	187,461	...	...	...	...	26,380,742	26,073,504
Chamber operations	4,030,930	4,208,372	...	...	...	...	...	...	...	...	4,030,930	4,208,372
Committees	4,722,928	4,561,505	...	...	152,892	152,892	...	...	...	...	4,875,820	4,714,397
Administrative support	16,041,650	16,195,718	...	...	...	...	...	...	...	...	16,041,650	16,195,718
Total Program—Budgetary	**50,988,789**	**50,851,638**	**...**	**...**	**340,353**	**340,353**	**...**	**...**	**...**	**...**	**51,329,142**	**51,191,991**
House of Commons												
Constituency	154,613,025	153,158,639	4,174,456	4,174,456	...	...	252,303	201,638	...	...	158,535,178	157,131,457
Chamber	14,881,793	14,853,731	777,426	777,426	...	...	74,679	59,683	...	...	15,584,540	15,571,474
Committee	15,810,419	15,752,799	678,180	678,180	835,364	835,364	94,032	75,149	...	...	17,229,931	17,191,194
Caucus	21,121,558	20,936,916	521,260	521,260	...	...	50,263	40,170	...	...	21,592,555	21,418,006
Institution	37,147,307	36,871,506	2,600,524	2,600,524	...	...	635,723	508,064	...	...	39,112,108	38,963,966
Sub-total	243,574,102	241,573,591	8,751,846	8,751,846	835,364	835,364	1,107,000	884,704	...	...	252,054,312	250,276,097
Revenues netted against expenditures	(1,107,000)	(884,704)	...	...	...	...	(1,107,000)	(884,704)	...	...	...	...
Total Program—Budgetary	**242,467,102**	**240,688,887**	**8,751,846**	**8,751,846**	**835,364**	**835,364**	**...**	**...**	**...**	**...**	**252,054,312**	**250,276,097**
Library of Parliament												
Information and documentation services	11,592,000	12,610,765	168,000	411,600	...	...	203,000	202,446	...	...	11,557,000	12,819,919
Parliamentary research services	6,657,000	6,231,799	12,600	699,268	...	...	...	...	...	...	6,669,600	6,931,067
Administration services	4,313,183	2,242,303	510,400	511,261	...	...	...	...	...	...	4,823,583	2,753,564
Sub-total	22,562,183	21,084,867	691,000	1,622,129	...	...	203,000	202,446	...	...	23,050,183	22,504,550
Revenues netted against expenditures	(203,000)	(202,446)	...	...	...	...	(203,000)	(202,446)	...	...	...	...
Total Program—Budgetary	**22,359,183**	**20,882,421**	**691,000**	**1,622,129**	**...**	**...**	**...**	**...**	**...**	**...**	**23,050,183**	**22,504,550**
Total Ministry—Budgetary	**315,815,074**	**312,422,946**	**9,442,846**	**10,373,975**	**1,175,717**	**1,175,717**	**...**	**...**	**...**	**...**	**326,433,637**	**323,972,638**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					The Senate				
					Grants				
					Senators and their offices				
...	167,000	...	20,461	187,461	(S) Pensions to retired senators	187,461	...	...	166,967
					Contributions				
					Committees				
...	289,600	...	(136,708)	152,892	Contributions to parliamentary associations	152,892	...	...	342,224
					Program Summary by Business Line				
...	167,000	...	20,461	187,461	Senators and their offices	187,461	...	...	166,967
...	289,600	...	(136,708)	152,892	Committees	152,892	...	...	342,224
...	456,600	...	(116,247)	340,353	**Total Program**	340,353	...	...	509,191
					House of Commons				
					Contributions				
					Committee				
...	753,900	...	81,464	835,364	Contributions to parliamentary and procedural associations	835,364	...	...	712,400
...	753,900	...	81,464	835,364	**Total Program**	835,364	...	...	712,400
...	1,210,500	...	(34,783)	1,175,717	**Total Ministry**	1,175,717	...	...	1,221,591

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	42,676	34,106	2,039
Proceeds from the disposal of surplus Crown assets	3,612	2,887	11,451
Transfers from Parliamentary restaurant	196,187	156,791	315,511
Other recoveries	1,161	927	299
Proceeds from recycled paper	4,818	3,851	...
Gymnasium membership fees	3,849	3,076	...
	252,303	201,638	329,300
Chamber			
Parliamentary associations' membership fees	...	...	3,350
Other recoveries	531	425	95,405
Fees from rental of various rooms for non-Parliamentary functions	20,120	16,080	39,151
Proceeds from the disposal of surplus Crown assets	901	720	2,663
Transfers from Parliamentary restaurant	48,940	39,112	73,375
Revenues from barber shop and hairdresser	...	...	1,984
Gymnasium membership fees	1,859	1,486	3,598
Proceeds from recycled paper	2,328	1,860	2,089
	74,679	59,683	221,615
Committee			
Parliamentary associations' membership fees	17,430	13,930	5,512
Other recoveries	21,136	16,891	155,585
Fees from rental of various rooms for non-Parliamentary functions	15,390	12,300	10,617
Proceeds from the disposal of surplus Crown assets	666	532	2,130
Transfers from Parliamentary restaurant	36,169	28,906	58,700
Revenues from barber shop and hairdresser	...	...	525
Gymnasium membership fees	1,439	1,150	953
Proceeds from recycled paper	1,802	1,440	553
	94,032	75,149	234,575
Caucus			
Parliamentary associations' membership fees	...	...	108
Other recoveries	403	323	3,066
Fees from rental of various rooms for non-Parliamentary functions	15,898	12,705	142
Proceeds from the disposal of surplus Crown assets	552	441	799
Transfers from Parliamentary restaurant	29,998	23,974	22,012
Proceeds from recycled paper	1,897	1,516	...
Gymnasium membership fees	1,515	1,211	...
	50,263	40,170	26,127
Institution			
Parliamentary associations' membership fees	...	...	1,837
Other recoveries	1,708	1,365	53,604
Fees from rental of various rooms for non-Parliamentary functions	64,713	51,718	66,548
Proceeds from the disposal of surplus Crown assets	10,049	8,031	9,587
Transfers from Parliamentary restaurant	545,793	436,192	264,149
Revenues from barber shop and hairdresser	...	...	3,326
Gymnasium membership fees	5,977	4,777	6,031
Proceeds from recycled paper	7,483	5,981	3,502
	635,723	508,064	408,584
Total Program—Budgetary	**1,107,000**	**884,704**	**1,220,201**
Library of Parliament			
Budgetary (respendable revenues)			
Information and documentation services	203,000	202,446	202,353
Total Program—Budgetary	**203,000**	**202,446**	**202,353**
Total Ministry—Budgetary	**1,310,000**	**1,087,150**	**1,422,554**

Revenues

	Current year	Previous year
	$	$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	124,934	78,780
Adjustments to prior year's payables	76,094	4,775
	201,028	83,555
Service fees—		
Certified acts of Parliament	1,772	1,441
Proceeds from the disposal of surplus Crown assets	16,002	15,024
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the *Members of Parliament Retiring Allowances Act*	480	540
Total Program	**219,282**	**100,560**
House of Commons		
Tax revenues—		
Goods and services tax	...	8,539
Total tax revenues	**...**	**8,539**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	473,936	117,343
Adjustments to prior year's payables	286,282	1,523,899
	760,218	1,641,242
Miscellaneous non-tax revenues	...	1,125
Total non-tax revenues	**760,218**	**1,642,367**
Total Program	**760,218**	**1,650,906**

	Current year	Previous year
	$	$
Library of Parliament		
Tax revenues—		
Goods and services tax	57,201	44,875
Total tax revenues	**57,201**	**44,875**
Non-tax revenues—		
Refunds of previous years' expenditures	14,951	739
Total non-tax revenues	**14,951**	**739**
Total Program	**72,152**	**45,614**
Ministry Summary		
Tax revenues—		
Goods and services tax	57,201	53,414
Total tax revenues	57,201	53,414
Non-tax revenues—		
Refunds of previous years' expenditures	976,197	1,725,536
Service fees	1,772	1,441
Proceeds from the disposal of surplus Crown assets	16,002	15,024
Miscellaneous non-tax revenues	480	1,665
Total non-tax revenues	994,451	1,743,666
Total Ministry	**1,051,652**	**1,797,080**

SECTION 19

1999-2000

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management Development

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review Committee

The Leadership Network

CONTENTS

	Page
Program objective and business line description	19.2
Ministry summary	19.7
Programs by business line	19.11
Transfer payments	19.13
Revenues	19.15

Department

Objective

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Description

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons. This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on Parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' Conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provided advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry and task forces

The Commissions of inquiry and task forces business line consists of funding, as required, for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resource services as well as responses to requests for access to information under the Access to Information and Privacy Acts.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objective

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal government; and in managing government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Business Line Description

Contribute to building a management agenda for the public service of the future

In partnership with other central agencies, provides a corporate research program that identifies critical management issues and brings together key Public Service leaders, academics and leading thinkers to discuss, debate and dialogue on options for their resolution in an "action research" network learning mode and provides a forum for discussions to better understand and generate visions of a renewed Public Service.

Strengthen corporate leadership capacity through learning

Designs world-class learning opportunities that support the priorities of the Clerk; value service to Canadians in delivery and policy making; utilize modern leadership and management techniques; and value the creation of partnerships in public, private and voluntary sectors. These learning opportunities are designed to help Public Service executives develop the leadership skills to improve service to Canadians and implement renewal both at a personal and systemic level, both horizontally across the Public Service and vertically in departments. Supports continuous learning through networks, coaching and mentoring and offers a forum for exploring new ideas and learning from others to solve corporate cross-cutting issues.

Support leaders of change and transformation

Provides support for corporate change agendas through customized design of executive development programming. Transfers learning experiences to assist executives in improving teamwork to implement corporate change agendas.

Program support

Provides leadership and support for the strategic directions of CCMD. Provides efficient and effective management and administrative services including finance, administration, information technology and management, communications and evaluation, all in support of program delivery and future directions.

Canadian Intergovernmental Conference Secretariat

Objective

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Description

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Business Line Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and commodity pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Description

Elections

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act* – Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Business Line Description

Complaints and investigations

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

Information, research and analysis

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

Corporate services

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

Millennium Bureau of Canada

Objective

To assist in building partnerships among governments, communities and citizens to mark the Millennium.

Business Line Description

Millennium initiatives

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local, national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Description

The provision of objective views and information regarding the state of the debate on the environment and the economy

The NRTEE is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Public Service Staff Relations Board

Objective

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Description

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Description

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

The Leadership Network

Objective

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of La Relève.

Business Line Description

The Leadership Network

The Leadership Network business line encompasses activities in support of network development, La Relève and management of the ADM community. The activities consist of career counselling and advisory services for the ADM community, assistance to federal entities in implementing La Relève by providing leadership, guidance and support. The business line also includes the promotion for the emergence of new networks aimed at enhancing the process of dialogue between leaders and strengthening the ability to disseminate corporate information to leaders.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	73,154,000	...	...	73,154,000	1	Program expenditures				
...	...	6,098,824	...	6,098,824	1a	Program expenditures				
...	...	650,540	...	650,540	1b	Program expenditures				
...	...	...	100,000	100,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,200,475	1,200,475		TB Vote 15 (1)				
...	73,154,000	6,749,364	1,300,475	81,203,839		Total—Vote 1	79,491,883	1,711,956	...	74,364,925
...	73,340	...	1,801	75,141	(S)	The Prime Minister's salary and motor car allowance	75,141	...	...	74,015
...	49,540	...	1,176	50,716	(S)	President of the Privy Council—Salary and motor car allowance	50,716	...	...	49,978
...	49,540	...	1,176	50,716	(S)	Leader of the Government in the Senate—Salary and motor car allowance	50,716	...	...	49,978
...	22,440	...	564	23,004	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	23,004	...	...	22,663
...	8,254,000	...	1,265,000	9,519,000	(S)	Contributions to employee benefit plans	9,519,000	...	...	8,470,000
24,242	...	...	8,813	33,055	(S)	Spending of proceeds from the disposal of surplus Crown assets	24,242	...	8,813	25,000
24,242	**81,602,860**	**6,749,364**	**2,579,005**	**90,955,471**		**Total Department—Budgetary**	**89,234,702**	**1,711,956**	**8,813**	**83,056,559**
						Canadian Centre for Management Development				
...	9,725,000	...	...	9,725,000	5	Program expenditures				
...	...	932,565	...	932,565	5a	Program expenditures				
...	...	...	173,226	173,226		Transfer from: TB Vote 5 (1)				
...	...	...	370,000	370,000		TB Vote 10 (1)				
...	...	...	183,985	183,985		TB Vote 15 (1)				
...	9,725,000	932,565	727,211	11,384,776		Total—Vote 5	11,097,679	287,097	...	9,593,210
...	3,095,000	...	2,297,130	5,392,130	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	5,392,130	...	...	4,473,686
...	1,122,000	...	172,000	1,294,000	(S)	Contributions to employee benefit plans	1,294,000	...	...	1,203,000
15,350	...	...	6,527	21,877	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,004	...	5,873	...
15,350	**13,942,000**	**932,565**	**3,202,868**	**18,092,783**		**Total Program—Budgetary**	**17,799,813**	**287,097**	**5,873**	**15,269,896**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Intergovernmental Conference Secretariat				
...	2,793,000	...	...	2,793,000	10	Program expenditures				
...	...	478,049	...	478,049	10a	Program expenditures				
...	...	200,000	...	200,000	10b	Program expenditures				
...	...	...	11,000	11,000		Transfer from: TB Vote 10 (1)				
...	...	...	84,747	84,747		TB Vote 15 (1)				
...	2,793,000	678,049	95,747	3,566,796		Total—Vote 10	3,406,983	159,813	...	3,522,137
...	296,000	...	45,000	341,000	(S)	Contributions to employee benefit plans	341,000	...	...	307,000
...	...	...	93	93	(S)	Spending of proceeds from the disposal of surplus Crown assets	93	...	...	4,267
...	**3,089,000**	**678,049**	**140,840**	**3,907,889**		**Total Program—Budgetary**	**3,748,076**	**159,813**	**...**	**3,833,404**
						Canadian Transportation Accident Investigation and Safety Board				
...	20,294,000	...	...	20,294,000	15	Program expenditures				
...	...	15,371,850	...	15,371,850	15a	Program expenditures				
...	...	...	100,000	100,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,166,314	1,166,314		TB Vote 15 (1)				
...	20,294,000	15,371,850	1,266,314	36,932,164		Total—Vote 15	35,671,405	1,260,759	...	54,079,669
...	2,986,000	...	458,000	3,444,000	(S)	Contributions to employee benefit plans	3,444,000	...	...	3,243,000
11,909	...	...	32,194	44,103	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,335	6,768	25,000	17,322
11,909	**23,280,000**	**15,371,850**	**1,756,508**	**40,420,267**		**Total Program—Budgetary**	**39,127,740**	**1,267,527**	**25,000**	**57,339,991**
						Chief Electoral Officer				
...	2,787,000	...	...	2,787,000	20	Program expenditures				
...	...	...	379,949	379,949		Transfer from TB Vote 15 (1)				
...	2,787,000	...	379,949	3,166,949		Total—Vote 20	2,831,893	335,056	...	2,588,705
...	162,300	...	16,565	178,865	(S)	Salary of the Chief Electoral Officer	178,865	...	...	182,384
...	31,800,000	2,400,000	(813,635)	33,386,365	(S)	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, and the *Electoral Boundaries Readjustment Act*)	33,386,365	...	...	28,641,571
...	551,000	...	84,000	635,000	(S)	Contributions to employee benefit plans	635,000	...	...	573,000

45	...	...	1,009	1,054	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,009	...	45	3,438
45	**35,300,300**	**2,400,000**	**(332,112)**	**37,368,233**		**Total Program—Budgetary**	**37,033,132**	**335,056**	**45**	**31,989,098**
						Commissioner of Official Languages				
...	9,474,000	...	...	9,474,000	25	Program expenditures				
...	...	445,600	...	445,600	25a	Program expenditures				
...	...	...	334,997	334,997		Transfer from TB Vote 15 (1)				
...	9,474,000	445,600	334,997	10,254,597		Total—Vote 25	9,924,109	330,488	...	9,502,413
...	1,328,000	...	203,000	1,531,000	(S)	Contributions to employee benefit plans	1,531,000	...	...	1,448,000
...	...	...	4,071	4,071	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,071	...	...	297
...	**10,802,000**	**445,600**	**542,068**	**11,789,668**		**Total Program—Budgetary**	**11,459,180**	**330,488**	**...**	**10,950,710**
						Millennium Bureau of Canada				
...	4,480,000	...	...	4,480,000	30	Operating expenditures				
...	...	1	...	1	30a	Transfer of $4,974,999 from Privy Council Vote 35				
...	...	1	...	1	30b	Transfer of $2,919,999 from Privy Council Vote 35				
...	...	...	7,894,998	7,894,998		Transfer from: Vote 35				
...	...	...	20,000	20,000		TB Vote 15 (1)				
...	4,480,000	2	7,914,998	12,395,000		Total—Vote 30	12,115,414	279,586	...	5,293,194
...	77,000,000	...	...	77,000,000	35	Contributions				
...	...	...	(7,894,998)	(7,894,998)		Transfer to Vote 30				
...	77,000,000	...	(7,894,998)	69,105,002		Total—Vote 35	33,727,201	35,377,801	...	12,666,293
...	520,000	...	80,000	600,000	(S)	Contributions to employee benefit plans	600,000	...	...	...
...	**82,000,000**	**2**	**100,000**	**82,100,002**		**Total Program—Budgetary**	**46,442,615**	**35,657,387**	**...**	**17,959,487**
						National Round Table on the Environment and the Economy				
...	3,057,000	...	...	3,057,000	40	Program expenditures				
...	...	98,600	...	98,600	40b	Program expenditures				
...	...	...	5,000	5,000		Transfer from: TB Vote 10 (1)				
...	...	...	52,138	52,138		TB Vote 15 (1)				
...	3,057,000	98,600	57,138	3,212,738		Total—Vote 40	3,034,396	178,342	...	3,053,182
...	20,000	...	(1,044)	18,956	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	18,956	...	...	16,035
...	231,000	...	35,000	266,000	(S)	Contributions to employee benefit plans	266,000	...	...	237,000
...	...	...	369	369	(S)	Spending of proceeds from the disposal of surplus Crown assets	369	...	...	291
...	**3,308,000**	**98,600**	**91,463**	**3,498,063**		**Total Program—Budgetary**	**3,319,721**	**178,342**	**...**	**3,306,508**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Public Service Staff Relations Board				
...	4,993,000	...	...	4,993,000	45	Program expenditures				
...	...	...	114,633	114,633		Transfer from TB Vote 15 (1)				
...	4,993,000	...	114,633	5,107,633		Total—Vote 45	4,752,625	355,008	...	4,876,849
...	668,000	...	102,000	770,000	(S)	Contributions to employee benefit plans	770,000	...	...	716,000
457	...	...	719	1,176	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	457	719	...
457	**5,661,000**	**...**	**217,352**	**5,878,809**		**Total Program—Budgetary**	**5,522,625**	**355,465**	**719**	**5,592,849**
						Security Intelligence Review Committee				
...	1,263,000	...	...	1,263,000	50	Program expenditures				
...	...	500,800	...	500,800	50b	Program expenditures				
...	...	...	(7,916)	(7,916)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	...	...	16,000	16,000		Transfer from TB Vote 15 (1)				
...	1,263,000	500,800	8,084	1,771,884		Total—Vote 50	1,663,493	108,391	...	1,371,766
...	146,000	...	...	146,000	(S)	Contributions to employee benefit plans	146,000	...	...	150,000
...	**1,409,000**	**500,800**	**8,084**	**1,917,884**		**Total Program—Budgetary**	**1,809,493**	**108,391**	**...**	**1,521,766**
						The Leadership Network				
...	10,280,000	...	...	10,280,000	55	Program expenditures				
...	...	385,750	...	385,750	55a	Program expenditures				
...	...	...	50,500	50,500		Transfer from TB Vote 15 (1)				
...	10,280,000	385,750	50,500	10,716,250		Total—Vote 55	8,194,885	2,521,365	...	6,562,648
...	508,000	...	78,000	586,000	(S)	Contributions to employee benefit plans	586,000	...	...	...
...	**10,788,000**	**385,750**	**128,500**	**11,302,250**		**Total Program—Budgetary**	**8,780,885**	**2,521,365**	**...**	**6,562,648**
52,003	**271,182,160**	**27,562,580**	**8,434,576**	**307,231,319**		**Total Ministry—Budgetary**	**264,277,982**	**42,912,887**	**40,450**	**237,382,916**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Office of the Prime Minister	6,900,444	6,410,170	...	1,233	...	...	...	...	...	...	6,900,444	6,411,403
Ministers' offices	8,346,590	6,965,039	...	27,612	...	...	...	...	...	...	8,346,590	6,992,651
Privy Council Office	36,514,905	35,058,535	...	212,166	5,092,000	4,027,581	...	...	...	...	41,606,905	39,298,282
Commissions of inquiry and task forces	5,231,240	4,415,651	...	120,375	...	...	...	...	...	...	5,231,240	4,536,026
Corporate services	27,030,292	27,756,464	1,840,000	4,239,876	...	...	...	...	...	...	28,870,292	31,996,340
Total Department—Budgetary	**84,023,471**	**80,605,859**	**1,840,000**	**4,601,262**	**5,092,000**	**4,027,581**	**...**	**...**	**...**	**...**	**90,955,471**	**89,234,702**
Canadian Centre for Management Development												
Contribute to building a management agenda for the public service of the future	1,180,090	1,001,352	...	...	175,000	175,000	...	...	...	...	1,355,090	1,176,352
Strengthen corporate leadership capacity through learning	6,725,513	4,405,556	...	10,554	...	...	...	...	...	...	6,725,513	4,416,110
Support leaders of change and transformation	4,177,987	4,938,226	...	12,916	...	...	...	...	...	...	4,177,987	4,951,142
Program support	5,834,193	6,113,303	...	1,142,906	...	...	...	...	...	...	5,834,193	7,256,209
Total Program—Budgetary	**17,917,783**	**16,458,437**	**...**	**1,166,376**	**175,000**	**175,000**	**...**	**...**	**...**	**...**	**18,092,783**	**17,799,813**
Canadian Intergovernmental Conference Secretariat—Budgetary	**3,803,710**	**3,643,897**	**104,179**	**104,179**	**...**	**...**	**...**	**...**	**...**	**...**	**3,907,889**	**3,748,076**
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	39,748,267	37,920,623	672,000	1,207,117	...	...	...	...	...	...	40,420,267	39,127,740
Total Program—Budgetary	**39,748,267**	**37,920,623**	**672,000**	**1,207,117**	**...**	**...**	**...**	**...**	**...**	**...**	**40,420,267**	**39,127,740**
Chief Electoral Officer												
Elections	31,754,583	31,274,024	1,838,923	1,838,923	274,427	274,427	...	...	...	...	33,867,933	33,387,374
Administration	3,500,300	3,645,758	...	...	...	...	...	...	...	...	3,500,300	3,645,758
Total Program—Budgetary	**35,254,883**	**34,919,782**	**1,838,923**	**1,838,923**	**274,427**	**274,427**	**...**	**...**	**...**	**...**	**37,368,233**	**37,033,132**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Commissioner of Official Languages												
Complaints and investigations	4,944,487	4,869,240	...	...	...	...	...	...	...	...	4,944,487	4,869,240
Information, research and analysis	1,676,517	1,632,676	...	...	...	...	...	...	...	...	1,676,517	1,632,676
Corporate services	5,070,664	4,859,667	98,000	97,597	...	...	...	...	...	...	5,168,664	4,957,264
Total Program—Budgetary	**11,691,668**	**11,361,583**	**98,000**	**97,597**	...	...	...	...	...	...	**11,789,668**	**11,459,180**
Millennium Bureau of Canada												
Millennium initiatives	12,995,000	12,715,414	...	...	69,105,002	33,727,201	...	...	...	...	82,100,002	46,442,615
Total Program—Budgetary	**12,995,000**	**12,715,414**	...	...	**69,105,002**	**33,727,201**	...	...	...	...	**82,100,002**	**46,442,615**
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	3,498,063	3,319,721	...	...	...	...	...	...	...	...	3,498,063	3,319,721
Total Program—Budgetary	**3,498,063**	**3,319,721**	...	...	...	...	...	...	...	...	**3,498,063**	**3,319,721**
Public Service Staff Relations Board— Budgetary	**5,878,809**	**5,522,625**	...	...	...	...	...	...	...	...	**5,878,809**	**5,522,625**
Security Intelligence Review Committee— Budgetary	**1,917,884**	**1,636,478**	...	**173,015**	...	...	...	...	...	...	**1,917,884**	**1,809,493**
The Leadership Network— Budgetary	**11,302,250**	**8,469,112**	...	**311,773**	...	...	...	...	...	...	**11,302,250**	**8,780,885**
Total Ministry— Budgetary	**228,031,788**	**216,573,531**	**4,553,102**	**9,500,242**	**74,646,429**	**38,204,209**	...	...	...	...	**307,231,319**	**264,277,982**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Privy Council Office				
...	48,000	...	...	48,000	Institute of Intergovernmental Affairs, Queen's University	48,000	...	...	48,000
					Contributions				
					Privy Council Office				
...	500,000	...	...	500,000	International Forum of Federations	500,000	...	...	500,000
...	1,894,000	...	...	1,894,000	Aboriginal self-government negotiations	1,710,981	183,019	...	1,896,184
...	1,000,000	...	...	1,000,000	Consultations with Métis and off-reserve aboriginal groups	875,000	125,000	...	...
...	700,000	...	...	700,000	Gathering strength: Canada's aboriginal action plan	47,000	653,000	...	...
...	...	950,000	...	950,000	Contributions to aboriginal communities and associations representing off-reserve Aboriginal peoples	846,600	103,400	...	1,605,200
...	**4,094,000**	**950,000**	...	**5,044,000**	**Total—Contributions**	**3,979,581**	**1,064,419**	...	**4,001,384**
...	**4,142,000**	**950,000**	...	**5,092,000**	**Total Department**	**4,027,581**	**1,064,419**	...	**4,049,384**
					Canadian Centre for Management Development				
					Contributions				
					Contribute to building a management agenda for the public service of the future				
...	175,000	...	...	175,000	Contribute to building a management agenda for the public service of the future	175,000	...	...	175,000
...	**175,000**	...	...	**175,000**	**Total Program**	**175,000**	...	...	**175,000**
					Chief Electoral Officer				
					Other transfer payments				
					Elections				
...	...	236,000	38,427	274,427	(S) Reimbursement of candidates' election expenses	274,427	...	...	(34,429)
...	...	**236,000**	**38,427**	**274,427**	**Total Program**	**274,427**	...	...	**(34,429)**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Millennium Bureau of Canada				
					Contributions				
					Millennium initiatives				
...	77,000,000	...	(7,894,998)	69,105,002	Contributions in support of Millennium activities and projects which celebrate Canada's achievements, diversity and place in the world	33,727,201	35,377,801	...	12,666,293
...	77,000,000	...	(7,894,998)	69,105,002	**Total Program**	33,727,201	35,377,801	...	12,666,293
...	81,317,000	1,186,000	(7,856,571)	74,646,429	**Total Ministry**	38,204,209	36,442,220	...	16,856,248

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	38,520	51,642
Total tax revenues	**38,520**	**51,642**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	569,624	297,960
Sundries	277,398	184,716
	847,022	482,676
Proceeds from the disposal of surplus Crown assets	8,813	24,242
Miscellaneous non-tax revenues—		
Sale of statutory instruments pursuant to the *Statutory Instruments Act*	1,680	1,206
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	3,350	1,252
Sundries	14,957	29,180
	19,987	31,638
Total non-tax revenues	**875,822**	**538,556**
Total Department	**914,342**	**590,198**
Canadian Centre for Management Development		
Tax revenues—		
Goods and services tax	...	1,391
Total tax revenues	**...**	**1,391**
Non-tax revenues—		
Refunds of previous year's expenditures	25,478	4,685
Proceeds from the disposal of surplus Crown assets	6,527	15,350
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*—		
Course fees and other related revenues	5,392,130	4,473,686
Miscellaneous	3,359	...
	5,395,489	4,473,686
Total non-tax revenues	**5,427,494**	**4,493,721**
Total Program	**5,427,494**	**4,495,112**
Canadian Intergovernmental Conference Secretariat		
Non-tax revenues—		
Refunds of previous year's expenditures—		
Refunds of previous years' expenditures	33,572	1,795
Adjustments to prior year's payables	515	22,053
	34,087	23,848
Proceeds from the disposal of surplus Crown assets	93	3,475
Miscellaneous non-tax revenues—		
Provincial government contributions	1,088,887	953,700
Miscellaneous	...	10
	1,088,887	953,710
Total Program	**1,123,067**	**981,033**
Canadian Transportation Accident Investigation and Safety Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	23,735	10,187
Adjustments to prior year's payables	68,557	12,029
	92,292	22,216
Proceeds from the disposal of surplus Crown assets	32,194	15,211
Miscellaneous non-tax revenues	7,987	1,112
Total Program	**132,473**	**38,539**
Chief Electoral Officer		
Tax revenues—		
Goods and services tax	2,343	2,792
Total tax revenues	**2,343**	**2,792**
Non-tax revenues—		
Proceeds from sales	23,148	36,431
Proceeds from the disposal of surplus Crown assets	1,009	672

Revenues—*Continued*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Forfeiture election deposits	(216)	53,200
Gain on foreign currency transactions	...	7
Miscellaneous	2,555	1,136
	2,339	54,343
Total non-tax revenues	**26,496**	**91,446**
Total Program	**28,839**	**94,238**
Commissioner of Official Languages		
Non-tax revenues—		
Refunds of previous years' expenditures	21,591	7
Proceeds from the disposal of surplus Crown assets	4,071	297
Total Program	**25,662**	**304**
Millennium Bureau of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	112,317	...
Total Program	**112,317**	**...**
National Round Table on the Environment and the Economy		
Tax revenues—		
Goods and services tax	573	11,203
Total tax revenues	**573**	**11,203**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	114
Adjustments to prior year's payables	...	200
	...	314
Proceeds from the disposal of surplus Crown assets	369	291
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*—		
Proceeds from the sale of publications	18,956	16,035
Total non-tax revenues	**19,325**	**16,640**
Total Program	**19,898**	**27,843**

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	3,264	32,935
Proceeds from the disposal of surplus Crown assets	719	457
Miscellaneous non-tax revenues—		
Access to information	2,813	(2,660)
Total Program	**6,796**	**30,732**
Security Intelligence Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Sundries	1,984	...
Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures	...	32
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	30	50
	30	82
Total Program	**2,014**	**82**
The Leadership Network		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	643	...
Sundries	28,071	...
	28,714	...
Miscellaneous non-tax revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	20	...
Sundries	485	...
	505	...
Total Program	**29,219**	**...**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	41,436	67,028
Total tax revenues	41,436	67,028
Non-tax revenues—		
Refunds of previous years' expenditures	1,166,749	566,681
Proceeds from sales	23,148	36,431
Proceeds from the disposal of surplus Crown assets	53,795	59,995
Miscellaneous non-tax revenues	6,536,993	5,527,946
Total non-tax revenues	7,780,685	6,191,053
Total Ministry	**7,822,121**	**6,258,081**

SECTION 20

1999-2000

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Canada Information Office

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

CONTENTS

Page

Program objective and business line description 20.2
Ministry summary 20.5
Programs by business line 20.9
Transfer payments 20.11
Details of respendable amounts 20.12
Revenues 20.12

Department

Government Services Program

Objective

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency.

Business Line Description

Real property services

Real property services (RPS) business line activities center on two principal functions: real property stewardship and real property services. Using a net-voted appropriation, RPS provides leadership and stewardship as custodian of federal office and common-use facilities as well as various engineering works (e.g., bridges and dams). Related to this activity, RPS provides productive work environments for some 160,000 federal public servants (100 departments and agencies) and manages an inventory of some 6.0 million square meters of space at an annual net appropriation of $1.3 billion. Included in this inventory are national treasures such as the Parliamentary Precinct and heritage assets across Canada. The custodian function also encompasses the administration, on behalf of the federal government, of Payments-in-Lieu of Taxes and the Real Property Disposition Revolving Fund, which facilitates the disposal of properties surplus to the needs of the Government.

The RPS business line also provides expert and value-added professional and technical real property services (including architectural and engineering, real estate, and property and facilities management) to other departments and agencies. These services are provided on a fully optional basis and are charged at comparable market-based rates and managed through the RPS Revolving Fund.

Supply operations service

The Supply component provides common services for acquiring goods and services on behalf of the federal government. It manages the supply process by assisting client departments with requirements definition, undertaking bid solicitation, evaluation and selection, and contract negotiation and administration. It also provides auxiliary services such as market research to identify what products are available from suppliers; product planning; method-of-supply studies; maintenance of statistical data base and reporting capability; policy framework; review and promulgation; and the technological infrastructure to support the electronic procurement function. In addition, Supply encompasses responsibility for all procurement-related aspects of Major Crown Projects.

Supply also includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial security and personal security screening services for PWGSC and industry; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of being obtained from the proceeds of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

The Crown assets distribution (CAD) component provides disposal services for all federal government departments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction. Client departments receive 100% of the net proceeds from the sale of surplus assets (gross proceeds less direct selling expenses and commissions), with the exception of seized assets.

Receiver General

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a derivative of the above business line, the Receiver General provides related financial services to departments and agencies.

Public service compensation

Public service compensation administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the *Public Service Superannuation Act* (PSSA). It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

Information management/Information technology (IM/IT)—Common services

The IM/IT Common services business line manages the delivery of common IM/IT and electronic commerce infrastructure enabling federal departments and agencies to engage in electronic service delivery. It also provides leadership in supporting government initiatives to solve fundamental IM/IT issues, such as the Year 2000 business continuity imperative. The IM/IT common services business line offers the following types of common services:

- Electronic service delivery, which provides Electronic commerce (EC) capabilities and integrated IM/IT solutions to transform traditional program delivery to client-centric electronic service delivery;
- Telecommunications, which provides basic transport services enabling the transfer of government information;
- Computing, which provides a unified and interoperable workstation and computing environment integrating applications, information and computing tools;
- Applications management, which provides and integrates services for common support applications and government-wide services.

Consulting and Audit Canada

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional fee-for-service basis, consulting and audit services to federal departments and agencies across Canada. Services may also be made available to foreign governments and international organizations. Clients are assisted in providing better service through improvements to public sector management, operations and administration, while meeting the priorities and needs of Government. CAC stresses excellence in client service and the sharing of public sector expertise. Audit and related services are provided on request and include management-oriented special projects, assurance reviews, internal audit support, and EDP and information systems audits as well as cost, contribution and regulatory audit services. Consulting services are also available on request. These include program evaluation and operational review, organization and program management, project management, information management, shared systems support, economic and regulatory services, environmental management, conflict management and organizational development services, financial management, innovative management and service delivery, and international services.

Translation Bureau

The Translation Bureau was established as a special operating agency in April 1995. The Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are optional and are provided on a cost-recovery basis. It receives vote funding for providing translation and interpretation services to Parliament and for supplying other government departments and agencies with standardized terminology and certain conference interpretation services. The Bureau maintains the mandate to standardize the use of terminology in the federal public service.

Communications coordination services

The Communications coordination services (CCS) business line's services include advertising and public opinion research coordination, value-added communications-procurement services, publications management, Crown copyright administration, publishing the Canada Gazette, the Depository services program (DSP), media monitoring, Reference Canada, 1-800 call centre services, the Canada primary Internet site, Publiservice, and related web site development. These services are core services to Government. They fulfill a public policy need and/or they provide shared common services to all government communicators, and serve individual client departments (e.g., procurement services) and the broader communications objectives of the Government of Canada (e.g., Reference Canada and the Depository services program).

Operational support

Operational support consists of two service lines: Information management/Information technology—Departmental operations and Corporate management.

- The Information management/Information technology (IM/IT)—Departmental operations service line includes providing information management and information technology (IM/IT) support to PWGSC operations and its business lines.
- The Corporate management service line includes providing support to the offices of the Minister and the Deputy Minister, providing corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, corporate secretary function and legal services.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Business Line Description

Old Port of Montreal Corporation Inc.

To develop and maintain the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Queens Quay West Land Corporation

To function as a realty management and disposal company for the Harbourfront precinct in Toronto.

Canada Information Office

Objective

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Business Line Description

Canada Information Office

The Canada Information Office:

- makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;
- assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnerships and liaison with groups and individuals.
- provides advice and support to the Chair of the Cabinet Committee on Communications.

Canada Mortgage and Housing Corporation

Objective

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside Canada; and to contribute to the overall well being of the housing sector.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objective

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Government Services Program				
...	1,520,010,000	...	...	1,520,010,000	1	Operating expenditures				
					1a	Transfer of $3,870,000 from Public Works and				
...	...	123,138,676	...	123,138,676		Government Services Vote 5				
...	...	20,968,227	...	20,968,227	1b	Operating expenditures				
...	...	...	3,870,000	3,870,000		Transfer from: Vote 5				
...	...	...	3,135,531	3,135,531		TB Vote 10 [1]				
...	...	...	26,488,292	26,488,292		TB Vote 15 [1]				
...	1,520,010,000	144,106,903	33,493,823	1,697,610,726		Total—Vote 1	1,518,546,066	179,064,660	...	1,561,716,601
...	314,672,000	...	...	314,672,000	5	Capital expenditures				
...	...	66,974,000	...	66,974,000	5b	Capital expenditures				
...	...	...	(3,870,000)	(3,870,000)		Transfer to Vote 1				
...	314,672,000	66,974,000	(3,870,000)	377,776,000		Total—Vote 5	272,806,348	104,969,652	...	265,004,101
...	...	1	...	1	6b	Government Telecommunications and Informatics Services Revolving Fund—To decrease, pursuant to section 12 of the *Revolving Funds Act*, the amount by which the aggregate of expenditures made for the purposes of the Revolving Fund may exceed the revenues, from $64,000,000, authorized pursuant to section 5.2 of the *Revolving Funds Act*, to $45,000,000	...	1	...	...
...	48,900	...	1,816	50,716	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	50,716	...	...	49,978
...	55,059,000	...	8,436,000	63,495,000	(S)	Contributions to employee benefit plans	63,495,000	...	...	59,036,828
369,794,400	...	...	...	369,794,400	(S)	Real Property Services Revolving Fund				
...	...	...	(18,829,423)	(18,829,423)		Transferred liabilities (net of assets)				
369,794,400	...	...	(18,829,423)	350,964,977		Total	47,867	...	350,917,110	31,765,355
9,283,432	(18,460,000)	...	18,460,000	9,283,432	(S)	Real Property Disposition Revolving Fund	(17,528,968)	19,855,929[2]	6,956,471	(23,793,290)
183,000,971	563,000	...	(563,000)	183,000,971	(S)	Optional Services Revolving Fund	(1,779,336)	...	184,780,307	6,551,586
86,616,145	...	...	...	86,616,145	(S)	Government Telecommunications and Informatics Services Revolving Fund				
...	...	...	(19,000,000)	(19,000,000)		Decrease in drawdown authority				
...	...	...	(20,000,000)	(20,000,000)		Reduction in accumulated surplus				
86,616,145	...	...	(39,000,000)	47,616,145		Total	(2,121,878)	...	49,738,023	6,602,203

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
17,436,788	(1,100,000)	...	1,100,000	17,436,788	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	193,486	193,486		Transfer from TB Vote 5 (1)				
17,436,788	(1,100,000)	...	1,293,486	17,630,274		Total	(3,462,515)	...	21,092,789	(2,660,491)
78,492,103	6,350,000	...	(6,350,000)	78,492,103	(S)	Translation Bureau Revolving Fund				
...	...	...	264,480	264,480		Transfer from TB Vote 5 (1)				
78,492,103	6,350,000	...	(6,085,520)	78,756,583		Total	(7,204,673)	...	85,961,256	2,595,510
100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	...	...	15,587	15,587	(S)	Refunds of amounts credited to revenues in previous years	15,587	...	...	10,635
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
558,888	...	...	...	558,888		Unused proceeds from the previous year				
...	...	...	278,603	278,603		Proceeds received during the year				
558,888	...	...	278,603	837,491		Total	398,546	160,342	278,603	414,527
...	...	...	393,499,684	393,499,684	(S)	Payments of grants to municipalities and other taxing authorities	393,499,684	...	...	429,694,128
...	...	...	(390,081,070)	(390,081,070)	(S)	Recoveries from custodian departments	(390,081,070)	...	...	(369,949,736)
...	...	...	502	502	(S)	Collection agency fees	502	...	...	55
...	...	...	...	...		Appropriations not required for the current year	...	...	...	45,585,943
845,182,727	1,877,142,900	211,080,904	(2,949,512)	2,930,457,019		Total budgetary	1,826,681,876	304,050,584	799,724,559	2,012,623,933
6,180,449	...	...	...	6,180,449	L15b	Imprest funds, accountable advances and recoverable advances. Limit $22,000,000 (Net)	2,713,442	...	3,467,007	(4,616,489)
47,065,359	...	...	...	47,065,359	(S)	(L) *Seized Property Management Act*, 1993 section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	460,702	...	46,604,657	2,934,641
53,245,808	...	...	...	53,245,808		Total non-budgetary	3,174,144	...	50,071,664	(1,681,848)
						Total Program—				
845,182,727	**1,877,142,900**	**211,080,904**	**(2,949,512)**	**2,930,457,019**		**Budgetary**	**1,826,681,876**	**304,050,584**	**799,724,559**	**2,012,623,933**
53,245,808	**...**	**...**	**...**	**53,245,808**		**Non-budgetary**	**3,174,144**	**...**	**50,071,664**	**(1,681,848)**
						Crown Corporations Program				
...	7,756,000	...	...	7,756,000	10	Payments to Old Port of Montreal Corporation Inc.				
...	...	16,570,000	...	16,570,000	10a	Payments to Old Port of Montreal Corporation Inc.				
...	7,756,000	16,570,000	...	24,326,000		Total—Vote 10	24,326,000	...	...	14,197,000

...	3,045,000	...	...	3,045,000	15	Payments to Queens Quay West Land Corporation	3,000,000	45,000	...	3,500,000
...	10,801,000	16,570,000	...	27,371,000		**Total Program—Budgetary**	27,326,000	45,000	...	17,697,000
						Total Department—				
845,182,727	1,887,943,900	227,650,904	(2,949,512)	2,957,828,019		**Budgetary**	1,854,007,876	304,095,584	799,724,559	2,030,320,933
53,245,808	...	...	...	53,245,808		**Non-budgetary**	3,174,144	...	50,071,664	(1,681,848)
						Canada Information Office				
...	19,485,000	...	...	19,485,000	20	Program expenditures				
...	...	...	98,212	98,212		Transfer from TB Vote 15 [1]				
...	19,485,000	...	98,212	19,583,212		Total—Vote 20	18,996,252	586,960	...	18,407,893
...	795,000	...	122,000	917,000	(S)	Contributions to employee benefit plans	917,000	...	...	860,000
...	20,280,000	...	220,212	20,500,212		**Total Program—Budgetary**	19,913,252	586,960	...	19,267,893
						Canada Mortgage and Housing Corporation				
...	1,888,685,000	...	...	1,888,685,000	25	Operating expenditures				
...	...	39,300,000	...	39,300,000	25b	Operating expenditures				
...	1,888,685,000	39,300,000	...	1,927,985,000		Total—Vote 25	1,927,985,000	...	...	1,865,469,498
...	...	1	...	1	26b	To authorize the additional amount of $5 billion pursuant to paragraph 21(2)(b) of the *Canada Mortgage and Housing Corporation Act*, so that the total indebtedness outstanding at any time in respect of borrowings by the Corporation otherwise than from the Crown under subsection 21(2) of that Act does not exceed $20 billion	...	1	...	...
...	1,888,685,000	39,300,001	...	1,927,985,001		Total budgetary	1,927,985,000	1	...	1,865,469,498
...	(221,900,000)	...	...	(221,900,000)	(S)	(L) Advances under the *National Housing Act* (Gross)	(222,403,248)	503,248	...	...
						Total Program—				
...	1,888,685,000	39,300,001	...	1,927,985,001		**Budgetary**	1,927,985,000	1	...	1,865,469,498
...	(221,900,000)	...	...	(221,900,000)		**Non-budgetary**	(222,403,248)	503,248	...	...
						Canada Post Corporation				
...	14,210,000	...	...	14,210,000	30	Payments to the Canada Post Corporation for special purposes				
...	...	8,000,000	...	8,000,000	30b	Payments to the Canada Post Corporation for special purposes				
...	14,210,000	8,000,000	...	22,210,000		Total—Vote 30	22,210,000	...	...	14,000,000
...	14,210,000	8,000,000	...	22,210,000		Total budgetary	22,210,000	...	...	14,000,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)	...	...	500,000,000	(80,000,000)
						Total Program—				
...	14,210,000	8,000,000	...	22,210,000		**Budgetary**	22,210,000	...	...	14,000,000
500,000,000	...	...	...	500,000,000		**Non-budgetary**	...	...	500,000,000	(80,000,000)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mint				
75,000,000	...	...	...	75,000,000	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 17(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	75,000,000	(22,265)
75,000,000	...	...	...	**75,000,000**		**Total Program—Non-budgetary**	...	...	**75,000,000**	**(22,265)**
						Total Ministry—				
845,182,727	3,811,118,900	274,950,905	(2,729,300)	4,928,523,232		**Budgetary**	3,824,116,128	304,682,545	799,724,559	3,929,058,324
628,245,808	(221,900,000)	...	...	406,345,808		**Non-budgetary**	(219,229,104)	503,248	625,071,664	(81,704,113)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

(2) Any year-end accumulated surplus in excess of $5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government Services Program												
Real property services	3,803,054,730	3,242,403,778	377,776,000	272,806,348	13,137,947	13,108,720	2,388,741,967	2,362,298,262	...	...	1,805,226,710	1,166,020,584
Supply operations service	430,882,085	236,200,175	...	...	...	...	109,250,941	102,980,441	...	...	321,631,144	133,219,734
Receiver General	122,264,259	115,430,050	...	...	...	...	21,971,331	21,971,331	...	...	100,292,928	93,458,719
Public service compensation	59,493,925	61,567,710	...	...	...	...	3,746,099	3,746,099	...	...	55,747,826	57,821,611
Information management/Information technology (IM/IT)— Common services	193,348,171	142,317,555	...	...	...	...	145,732,000	144,439,409	...	...	47,616,171	(2,121,854)
Consulting and Audit Canada	89,880,274	109,948,885	...	...	...	...	72,250,000	113,411,400	...	...	17,630,274	(3,462,515)
Translation Bureau	238,742,680	177,804,627	...	...	...	...	118,658,000	144,713,300	...	...	120,084,680	33,091,327
Communications coordination services	124,251,640	100,894,112	...	...	...	...	44,086,398	21,941,607	...	...	80,165,242	78,952,505
Operational support	398,304,325	385,944,047	...	...	...	...	116,242,281	116,242,282	...	...	282,062,044	269,701,765
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	6,180,449	2,713,442	6,180,449	2,713,442
Seized property management	...	...	...	...	...	...	...	...	47,065,359	460,702	47,065,359	460,702
Sub-total—												
Budgetary	5,560,222,089	4,572,510,939	377,776,000	272,806,348	13,137,947	13,108,720	3,020,679,017	3,031,744,131	...	...	2,930,457,019	1,826,681,876
Non-budgetary	...	...	...	...	...	...	...	...	53,245,808	3,174,144	53,245,808	3,174,144
Revenues netted against expenditures	(3,020,679,017)	(3,031,744,131)	...	...	...	...	(3,020,679,017)	(3,031,744,131)	...	...	...	...
Total Program—												
Budgetary	**2,539,543,072**	**1,540,766,808**	**377,776,000**	**272,806,348**	**13,137,947**	**13,108,720**	...	...	...	...	**2,930,457,019**	**1,826,681,876**
Non-budgetary	...	...	...	...	...	...	...	...	**53,245,808**	**3,174,144**	**53,245,808**	**3,174,144**
Crown Corporations Program												
Old Port of Montreal Corporation Inc.	24,326,000	24,326,000	...	...	...	...	...	...	...	...	24,326,000	24,326,000
Queens Quay West Land Corporation	3,045,000	3,000,000	...	...	...	...	...	...	...	...	3,045,000	3,000,000
Total Program—Budgetary	**27,371,000**	**27,326,000**	...	...	...	...	...	...	...	...	**27,371,000**	**27,326,000**
Total Department—												
Budgetary	**2,566,914,072**	**1,568,092,808**	**377,776,000**	**272,806,348**	**13,137,947**	**13,108,720**	...	...	...	...	**2,957,828,019**	**1,854,007,876**
Non-budgetary	...	...	...	...	...	...	...	...	**53,245,808**	**3,174,144**	**53,245,808**	**3,174,144**
Canada Information Office—												
Budgetary	**17,727,676**	**17,611,752**	...	...	**2,772,536**	**2,301,500**	...	...	...	...	**20,500,212**	**19,913,252**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Canada Mortgage and Housing Corporation—												
Budgetary	1,927,985,001	1,927,985,000	...	...	...	...	...	...	...	...	1,927,985,001	1,927,985,000
Non-budgetary	...	...	...	...	...	...	...	...	(221,900,000)	(222,403,248)	(221,900,000)	(222,403,248)
Canada Post Corporation—												
Budgetary	22,210,000	22,210,000	...	...	...	...	...	...	...	...	22,210,000	22,210,000
Non-budgetary	...	...	...	...	...	...	...	...	500,000,000	...	500,000,000	...
Royal Canadian Mint—												
Non-budgetary	...	...	...	...	...	...	...	...	75,000,000	...	75,000,000	...
Total Ministry—												
Budgetary	4,534,836,749	3,535,899,560	377,776,000	272,806,348	15,910,483	15,410,220	...	...	...	...	4,928,523,232	3,824,116,128
Non-budgetary	...	...	...	...	...	...	...	...	406,345,808	(219,229,104)	406,345,808	(219,229,104)

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Government Services Program				
					Grants				
					Real property services				
...	421,319,000	...	(27,819,316)	393,499,684	(S) Payments of grants to municipalities and other taxing authorities	393,499,684	...	...	429,694,128
...	(421,319,000)	...	31,237,930	(390,081,070)	(S) Recoveries from custodian departments	(390,081,070)	...	...	(369,949,736)
...	...	...	5,738,058	5,738,058	(S) Grants in lieu of property taxes paid on behalf of optional client	5,738,058	...	...	...
...	**...**	**...**	**9,156,672**	**9,156,672**	**Total—Grants**	**9,156,672**	**...**	**...**	**59,744,392**
					Contributions				
					Real property services				
...	12,000	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	...	...	1,719,275	1,719,275	Perley Bridge Divestiture	1,719,275	...	...	...
...	...	...	2,250,000	2,250,000	Hudson Bay Port	2,220,773	29,227	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,002,000
...	**12,000**	**...**	**3,969,275**	**3,981,275**	**Total—Contributions**	**3,952,048**	**29,227**	**...**	**4,014,000**
					Other transfer payments				
					Real property services				
...	...	...	...	...	Items not required for the current year	...	...	...	45,585,943
...	**12,000**	**...**	**13,125,947**	**13,137,947**	**Total Department**	**13,108,720**	**29,227**	**...**	**109,344,335**
					Canada Information Office				
					Contributions				
...	4,900,000	...	(2,127,464)	2,772,536	Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	2,301,500	471,036	...	...
...	**4,900,000**	**...**	**(2,127,464)**	**2,772,536**	**Total Program**	**2,301,500**	**471,036**	**...**	**...**
...	**4,912,000**	**...**	**10,998,483**	**15,910,483**	**Total Ministry**	**15,410,220**	**500,263**	**...**	**109,344,335**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Government Services Program			
Budgetary (respendable revenues)			
Real property services	2,388,741,967	2,362,298,262	2,680,216,247
Supply operations service	109,250,941	102,980,441	91,607,728
Receiver General	21,971,331	21,971,331	26,615,758
Public service compensation	3,746,099	3,746,099	2,506,297
Information management/Information technology (IM/IT)—Common services	145,732,000	144,439,409	165,702,440
Consulting and Audit Canada	72,250,000	113,411,400	99,999,390
Translation Bureau	118,658,000	144,713,300	125,877,632
Communications coordination services	44,086,398	21,941,607	20,596,513
Operational support	116,242,281	116,242,282	75,480,717
Total budgetary	3,020,679,017	3,031,744,131	3,288,602,722
Non-budgetary (respendable receipts)			
Imprest fund recovery	...	622,299	6,307,928
Seized property recovery	...	19,713,280	21,736,606
Total non-budgetary	...	20,335,579	28,044,534
Total Department—			
Budgetary	**3,020,679,017**	**3,031,744,131**	**3,288,602,722**
Non-budgetary	...	**20,335,579**	**28,044,534**
Canada Post Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	500,000,000	...	80,000,000
Total Program—Non-budgetary	**500,000,000**	...	**80,000,000**
Royal Canadian Mint			
Non-budgetary (respendable receipts)			
Loan repayments	75,000,000	...	22,265
Total Program—Non-budgetary	**75,000,000**	...	**22,265**
Total Ministry—			
Budgetary	**3,020,679,017**	**3,031,744,131**	**3,288,602,722**
Non-budgetary	**575,000,000**	**20,335,579**	**108,066,799**

Revenues

	Current year	Previous year
	$	$
Department		
Government Services Program		
Tax revenues—		
Goods and services tax	4,658,568	8,544,466
Total tax revenues	**4,658,568**	**8,544,466**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	26,677,000	46,750,000
Canada Post Corporation—		
Interest	12,600,000	3,882,000
Dividends	...	12,000,000
Royal Canadian Mint	...	354
	39,277,000	62,632,354
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,631,202	1,991,771
Adjustments to prior year's payables	19,098,662	8,210,573
	24,729,864	10,202,344
Privileges, licences and permits—		
Earnings from dry docks	3,581,999	3,442,351
Service fees—		
Access to information fees	10,622	9,761
Proceeds from sales—		
Sales of real estate	11,192	45,938
Proceeds from the disposal of surplus Crown assets	278,603	558,888
Miscellaneous non-tax revenues—		
Private airports reimbursement of grants in lieu of taxes	...	225
Conscience money	4,126	12,430
Donations to the Crown	280,931	1,219,708
Seized property	17,540,540	14,363,775
Management and operational services sector—Consolidated Revenue Fund revenues	17,057,991	14,079,969
Miscellaneous	285,018	202,032,527
	35,168,606	231,708,634
Total non-tax revenues	**103,057,886**	**308,600,270**
Total Department	**107,716,454**	**317,144,736**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canada Information Office		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	47,151	4,444
Adjustments to prior year's payables	...	36,806
	47,151	41,250
Miscellaneous non-tax revenues	173	70
Total Program	**47,324**	**41,320**
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	562,348,895	591,365,461
Refunds of previous years' expenditures—		
Urban renewal recoveries	108,018	27,717
Miscellaneous non-tax revenues—		
Net profits under *National Housing Act*	58,743,324	...
Other third party recoveries	11,077,132	8,393,082
	69,820,456	8,393,082
Total Program	**632,277,369**	**599,786,260**

	Current year	Previous year
	$	$
Ministry Summary		
Tax revenues—		
Goods and services tax	4,658,568	8,544,466
Total tax revenues	4,658,568	8,544,466
Non-tax revenues—		
Return on investments	601,625,895	653,997,815
Refunds of previous years' expenditures	24,885,033	10,271,311
Privileges, licences and permits	3,581,999	3,442,351
Service fees	10,622	9,761
Proceeds from sales	11,192	45,938
Proceeds from the disposal of surplus Crown assets	278,603	558,888
Miscellaneous non-tax revenues	104,989,235	240,101,786
Total non-tax revenues	735,382,579	908,427,850
Total Ministry	**740,041,147**	**916,972,316**

[1] Interest unless otherwise indicated.

SECTION 21

1999-2000

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

CONTENTS

Page
Program objective and business line description 21.2
Ministry summary 21.5
Programs by business line 21.9
Transfer payments 21.11
Details of respendable amounts 21.14
Revenues 21.14

Department

Objective

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Description

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to: (a) give direction to, and answer in Parliament for, the ministry agencies; (b) enhance policy cohesion and coordination within the portfolio; and (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General of CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Business Line Description

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objective

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Description

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate services

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services as well as management services of personnel, finance and administration to ensure that allocated resources are properly utilized, support management decision making, enhanced managerial accountability and operational control.

National Parole Board

Objective

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Description

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery througthout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of the Correctional Investigator

Objective

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Description

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime and maintain peace, order and security.

Business Line Description

Federal policing services

Federal policing services provides policing, law enforcement, investigative, technical and protective services to the federal government to assist in the protection of public health and safety, the environment, trade and commerce, revenue collection, national security, foreign missions and state officials.

Contract policing services

Contract policing services ensures safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and two territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

National police services provides specialized technical services to the law enforcement community and improves law enforcement investigative tools and the nature, scope and quality of shared law enforcement information which is used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Internal services

Internal services supports the internal management of the organization.

Peacekeeping services

Peacekeeping services manages the effective and timely participation of Canadian civilian police in international peacekeeping activities. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Description

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Description

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairperson may initiate complaints. The Chairperson must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and his recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	18,841,000	...	...	18,841,000	1	Operating expenditures				
...	...	2,917,278	...	2,917,278	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $14,039,999 from Solicitor General Vote 5				
...	...	...	14,039,999	14,039,999		Transfer from: Vote 5				
...	...	...	553,063	553,063		TB Vote 15 (1)				
...	18,841,000	2,917,279	14,593,062	36,351,341		Total—Vote 1	35,306,391	1,044,950	...	33,501,345
...	59,998,200	...	...	59,998,200	5	Grants and contributions				
...	...	...	(14,039,999)	(14,039,999)		Transfer to Vote 1				
...	59,998,200	...	(14,039,999)	45,958,201		Total—Vote 5	44,678,203	1,279,998	...	42,263,203
...	48,900	...	1,816	50,716	(S)	Solicitor General—Salary and motor car allowance	50,716	...	...	49,978
...	2,419,000	...	371,000	2,790,000	(S)	Contributions to employee benefit plans	2,790,000	...	...	2,527,000
...	...	...	3,279	3,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,279	...	...	15,331
...	**81,307,100**	**2,917,279**	**929,158**	**85,153,537**		**Total Department—Budgetary**	**82,828,589**	**2,324,948**	...	**78,356,857**
						Canadian Security Intelligence Service				
...	168,629,000	...	...	168,629,000	10	Program expenditures				
...	...	4,248,143	...	4,248,143	10a	Program expenditures				
...	...	788,500	...	788,500	10b	Program expenditures				
...	...	...	350,000	350,000		Transfer from: TB Vote 10 (1)				
...	...	...	5,050,831	5,050,831		TB Vote 15 (1)				
...	168,629,000	5,036,643	5,400,831	179,066,474		Total—Vote 10	178,203,150	863,324	...	170,249,150
8,506	...	...	26,143	34,649	(S)	Spending of proceeds from the disposal of surplus Crown assets	30,014	...	4,635	16,079
...	...	...	...	...		Appropriations not required for the current year	...	...	...	19,164
8,506	**168,629,000**	**5,036,643**	**5,426,974**	**179,101,123**		**Total Program—Budgetary**	**178,233,164**	**863,324**	**4,635**	**170,284,393**
						Correctional Service				
...	985,540,000	...	...	985,540,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	42,963,667	...	42,963,667	15a	Transfer of $24,700,000 from Solicitor General Vote 20				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	12,189,240	...	12,189,240	15b	Transfer of $10,000,000 from Solicitor General Vote 20				
...	...	...	34,700,000	34,700,000		Transfer from: Vote 20				
...	...	...	712,000	712,000		TB Vote 10 [(1)]				
...	...	...	38,963,248	38,963,248		TB Vote 15 [(1)]				
...	985,540,000	55,152,907	74,375,248	1,115,068,155		Total—Vote 15	1,106,524,973	8,543,182	...	996,843,008
...	152,200,000	...	...	152,200,000	20	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(34,700,000)	(34,700,000)		Transfer to Vote 15				
...	152,200,000	...	(34,700,000)	117,500,000		Total—Vote 20	111,291,365	6,208,635	...	137,265,481
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits	...	...	...	...
...	119,925,000	...	18,375,000	138,300,000	(S)	Contributions to employee benefit plans	138,300,000	...	...	121,020,000
13,096,628	(697,000)	...	697,000	13,096,628	(S)	CORCAN Revolving Fund				
...	...	...	142,385	142,385		Transfer from TB Vote 5 [(1)]				
13,096,628	(697,000)	...	839,385	13,239,013		Total	5,409,366	...	7,829,647	(1,044,196)
113,701	...	...	363,038	476,739	(S)	Spending of proceeds from the disposal of surplus Crown assets	387,834	...	88,905	396,141
...	...	...	10,963	10,963	(S)	Forgiveness of loans	10,963	...	...	6,828
...	...	...	204,914	204,914	(S)	Court awards	204,914	...	...	25,559
...	...	...	...	...		Appropriations not required for the current year	...	...	...	420
13,210,329	1,257,169,000	55,152,907	59,267,548	1,384,799,784		Total budgetary	1,362,129,415	14,751,817	7,918,552	1,254,513,241
27,217	...	...	...	27,217	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. *Appropriation Act No. 3, 1982-83*. Limit $50,000 (Net)	(519)	...	27,736	3,332
						Total Program—				
13,210,329	**1,257,169,000**	**55,152,907**	**59,267,548**	**1,384,799,784**		**Budgetary**	**1,362,129,415**	**14,751,817**	**7,918,552**	**1,254,513,241**
27,217	**...**	**...**	**...**	**27,217**		**Non-budgetary**	**(519)**	**...**	**27,736**	**3,332**
						National Parole Board				
...	21,208,000	...	...	21,208,000	25	Program expenditures				
...	...	1,073,637	...	1,073,637	25a	Program expenditures				
...	...	1,832,000	...	1,832,000	25b	Program expenditures				
...	...	...	31,000	31,000		Transfer from: TB Vote 10 [(1)]				
...	...	...	679,007	679,007		TB Vote 15 [(1)]				
...	21,208,000	2,905,637	710,007	24,823,644		Total—Vote 25	24,386,468	437,176	...	22,309,218

...	3,392,000	...	520,000	3,912,000	(S)	Contributions to employee benefit plans	3,912,000	...	...	3,789,000
...	...	...	300	300	(S)	Refunds of amounts credited to revenues in previous years	300	...	...	50
...	**24,600,000**	**2,905,637**	**1,230,307**	**28,735,944**		**Total Program—Budgetary**	**28,298,768**	**437,176**	**...**	**26,098,268**
						Office of the Correctional Investigator				
...	1,568,000	...	...	1,568,000	30	Program expenditures				
...	...	304,256	...	304,256	30b	Program expenditures				
...	...	...	79,147	79,147		Transfer from: TB Vote 5 (1)				
...	...	...	1,000	1,000		TB Vote 15 (1)				
...	1,568,000	304,256	80,147	1,952,403		Total—Vote 30	1,776,492	175,911	...	1,330,285
...	200,000	...	31,000	231,000	(S)	Contributions to employee benefit plans	231,000	...	...	200,000
...	**1,768,000**	**304,256**	**111,147**	**2,183,403**		**Total Program—Budgetary**	**2,007,492**	**175,911**	**...**	**1,530,285**
						Royal Canadian Mounted Police				
...	812,632,000	...	...	812,632,000	35	Law enforcement—Operating expenditures				
...	...	52,545,571	...	52,545,571	35a	Law enforcement—Operating expenditures				
...	...	75,782,962	...	75,782,962	35b	Law enforcement—Operating expenditures				
...	...	...	29,331,459	29,331,459		Transfer from: TB Vote 5 (1)				
...	...	...	385,000	385,000		TB Vote 10 (1)				
...	...	...	18,613,350	18,613,350		TB Vote 15 (1)				
...	812,632,000	128,328,533	48,329,809	989,290,342		Total—Vote 35	952,621,002	36,669,340	...	891,182,646
...	112,749,000	...	...	112,749,000	40	Law enforcement—Capital expenditures				
...	...	4,734,000	...	4,734,000	40a	Law enforcement—Capital expenditures				
...	...	3,500,000	...	3,500,000	40b	Law enforcement—Capital expenditures				
...	112,749,000	8,234,000	...	120,983,000		Total—Vote 40	119,450,798	1,532,202	...	89,246,764
...	240,154,000	...	1,840,019	241,994,019	(S)	Pensions and other employee benefits—Members of the Force	241,994,019	...	...	225,463,277
...	22,508,000	...	3,456,514	25,964,514	(S)	Contributions to employee benefit plans	25,964,514	...	...	22,621,329
2,731,660	...	...	5,395,723	8,127,383	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,865,723	...	2,261,660	1,366,088
2,731,660	**1,188,043,000**	**136,562,533**	**59,022,065**	**1,386,359,258**		**Total Program—Budgetary**	**1,345,896,056**	**38,201,542**	**2,261,660**	**1,229,880,104**
						Royal Canadian Mounted Police External Review Committee				
...	739,000	...	...	739,000	45	Program expenditures				
...	...	35,900	...	35,900	45b	Program expenditures				
...	...	...	16,134	16,134		Transfer from TB Vote 15 (1)				
...	739,000	35,900	16,134	791,034		Total—Vote 45	599,359	191,675	...	648,184
...	60,000	...	...	60,000	(S)	Contributions to employee benefit plans	60,000	...	...	62,000
...	**799,000**	**35,900**	**16,134**	**851,034**		**Total Program—Budgetary**	**659,359**	**191,675**	**...**	**710,184**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mounted Police Public Complaints Commission				
...	4,520,000	...	...	4,520,000	50	Program expenditures				
...	...	3,163,512	...	3,163,512	50a	Program expenditures				
...	...	...	60,091	60,091		Transfer from TB Vote 15 [1]				
...	4,520,000	3,163,512	60,091	7,743,603		Total—Vote 50	7,303,328	440,275	...	4,941,928
...	358,000	...	55,000	413,000	(S)	Contributions to employee benefit plans	413,000	...	...	370,000
...	**4,878,000**	**3,163,512**	**115,091**	**8,156,603**		**Total Program—Budgetary**	**7,716,328**	**440,275**	**...**	**5,311,928**
						Total Ministry—				
15,950,495	**2,727,193,100**	**206,078,667**	**126,118,424**	**3,075,340,686**		**Budgetary**	**3,007,769,171**	**57,386,668**	**10,184,847**	**2,766,685,260**
27,217	**...**	**...**	**...**	**27,217**		**Non-budgetary**	**(519)**	**...**	**27,736**	**3,332**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government wide-initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	8,094,111	7,573,103	247,600	247,600	3,004,700	2,814,598	...	...	...	...	11,346,411	10,635,301
First Nations policing program	16,330,339	16,191,011	42,489	42,489	42,953,501	41,863,605	...	...	...	...	59,326,329	58,097,105
Office of the Inspector General of CSIS	436,871	406,649	27,233	27,233	...	...	...	...	...	...	464,104	433,882
Executive services and corporate support	13,492,378	13,137,986	524,315	524,315	...	...	...	...	...	...	14,016,693	13,662,301
Total Department—Budgetary	**38,353,699**	**37,308,749**	**841,637**	**841,637**	**45,958,201**	**44,678,203**	**...**	**...**	**...**	**...**	**85,153,537**	**82,828,589**
Canadian Security Intelligence Service—												
Budgetary	**179,101,123**	**178,233,164**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**179,101,123**	**178,233,164**
Correctional Service												
Care	166,810,414	161,686,634	5,000,000	4,816,657	143,985	143,985	...	...	...	...	171,954,399	166,647,276
Custody	472,134,776	479,725,463	98,000,000	92,006,463	...	...	...	...	...	...	570,134,776	571,731,926
Reintegration—												
Budgetary	455,953,310	447,935,596	14,400,000	14,384,282	2,843,989	2,843,989	...	...	...	...	473,197,299	465,163,867
Non-budgetary	...	...	...	...	...	...	...	...	27,217	(519)	27,217	(519)
Corporate services	155,363,053	152,286,175	100,000	83,963	811,244	806,842	...	...	...	...	156,274,297	153,176,980
CORCAN	90,894,013	77,441,993	3,290,000	1,236,492	...	...	80,945,000	73,269,119	...	...	13,239,013	5,409,366
Sub-total—												
Budgetary	1,341,155,566	1,319,075,861	120,790,000	112,527,857	3,799,218	3,794,816	80,945,000	73,269,119	...	...	1,384,799,784	1,362,129,415
Non-budgetary	...	...	...	...	...	...	...	...	27,217	(519)	27,217	(519)
Revenues netted against expenditures	(80,945,000)	(73,269,119)	...	...	...	...	(80,945,000)	(73,269,119)	...	...	...	...
Total Program—												
Budgetary	**1,260,210,566**	**1,245,806,742**	**120,790,000**	**112,527,857**	**3,799,218**	**3,794,816**	**...**	**...**	**...**	**...**	**1,384,799,784**	**1,362,129,415**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**27,217**	**(519)**	**27,217**	**(519)**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Parole Board												
Conditional release	22,610,644	21,408,231	...	...	35,000	35,000	...	...	...	...	22,645,644	21,443,231
Clemency and pardons	2,117,300	2,173,084	...	...	...	...	...	...	...	...	2,117,300	2,173,084
Corporate management	3,973,000	4,682,453	...	...	...	...	...	...	...	...	3,973,000	4,682,453
Total Program—Budgetary	**28,700,944**	**28,263,768**	...	...	**35,000**	**35,000**	...	...	...	...	**28,735,944**	**28,298,768**
Office of the Correctional Investigator—												
Budgetary	**2,103,782**	**1,927,871**	**79,621**	**79,621**	...	...	...	...	...	...	**2,183,403**	**2,007,492**
Royal Canadian Mounted Police												
Federal policing services	566,072,554	541,847,210	20,619,000	16,187,347	...	...	3,116,945	3,116,945	...	...	583,574,609	554,917,612
Contract policing services	1,053,394,091	1,046,277,537	70,263,000	75,157,750	...	...	780,717,789	780,717,789	...	...	342,939,302	340,717,498
National police services	188,662,321	178,984,847	23,843,000	23,774,349	386,080	297,680	5,960,177	5,960,177	...	...	206,931,224	197,096,699
Internal services	205,154,808	207,781,440	6,258,000	4,331,352	40,829,315	40,840,959	...	...	...	...	252,242,123	252,953,751
Peacekeeping services	672,000	210,496	...	...	...	...	...	...	...	...	672,000	210,496
Sub-total	2,013,955,774	1,975,101,530	120,983,000	119,450,798	41,215,395	41,138,639	789,794,911	789,794,911	...	...	1,386,359,258	1,345,896,056
Revenues netted against expenditures	(789,794,911)	(789,794,911)	...	...	...	...	(789,794,911)	(789,794,911)	...	...	...	...
Total Program—Budgetary	**1,224,160,863**	**1,185,306,619**	**120,983,000**	**119,450,798**	**41,215,395**	**41,138,639**	...	...	...	...	**1,386,359,258**	**1,345,896,056**
Royal Canadian Mounted Police External Review Committee												
Case review	839,581	647,906	11,453	11,453	...	...	...	...	...	...	851,034	659,359
Total Program—Budgetary	**839,581**	**647,906**	**11,453**	**11,453**	...	...	...	...	...	...	**851,034**	**659,359**
Royal Canadian Mounted Police Public Complaints Commission												
Receipt and review of public complaints	7,986,021	7,545,746	170,582	170,582	...	...	...	...	...	...	8,156,603	7,716,328
Total Program—Budgetary	**7,986,021**	**7,545,746**	**170,582**	**170,582**	...	...	...	...	...	...	**8,156,603**	**7,716,328**
Total Ministry—												
Budgetary	**2,741,456,579**	**2,685,040,565**	**242,876,293**	**233,081,948**	**91,007,814**	**89,646,658**	...	...	...	...	**3,075,340,686**	**3,007,769,171**
Non-budgetary	...	...	...	...	...	...	...	...	**27,217**	**(519)**	**27,217**	**(519)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	509,795	...	...	509,795	John Howard Society	509,795	...	...	509,795
...	451,807	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807
...	834,542	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542
...	**1,796,144**	**...**	**...**	**1,796,144**	**Total—Grants**	**1,796,144**	**...**	**...**	**1,796,144**
					Contributions				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	1,162,056	...	46,500	1,208,556	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,018,454	190,102	...	942,739
					First Nations policing program				
...	57,040,000	...	(14,086,499)	42,953,501	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	41,863,605	1,089,896	...	39,524,320
...	**58,202,056**	**...**	**(14,039,999)**	**44,162,057**	**Total—Contributions**	**42,882,059**	**1,279,998**	**...**	**40,467,059**
					Departmental Summary by Business Line				
...	2,958,200	...	46,500	3,004,700	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	2,814,598	190,102	...	2,738,883
...	57,040,000	...	(14,086,499)	42,953,501	First Nations policing program	41,863,605	1,089,896	...	39,524,320
...	**59,998,200**	**...**	**(14,039,999)**	**45,958,201**	**Total Department**	**44,678,203**	**1,279,998**	**...**	**42,263,203**
					Correctional Service				
					Grants				
					Care				
...	60,000	...	(11,002)	48,998	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	48,998	...	...	43,771

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	...	120,000	(50,013)	69,987	Grant to the University of Saskatchewan, Department of Psychology for a Chair of Forensic Psychology	69,987	...	...	...
...	60,000	120,000	(61,015)	118,985		118,985	...	...	43,771
					Reintegration				
...	...	200,000	(200,000)	...	Grants to Aboriginal communities for Aboriginal correctional programs and services	...	...	...	...
					Corporate services				
...	100,000	...	224,626	324,626	Penitentiary inmates accident compensation	324,626	...	...	179,015
...	201,000	...	(201,000)	...	(S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	23,626	324,626		324,626	...	...	179,015
...	**361,000**	**320,000**	**(237,389)**	**443,611**	**Total—Grants**	**443,611**	...	...	**222,786**
					Contributions				
					Care				
...	...	...	25,000	25,000	Contributions for the purpose of providing physical and mental health care to the offender population	25,000	...	...	81,044
					Reintegration				
...	716,000	...	1,166,482	1,882,482	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	1,865,636	16,846	...	1,429,202
...	...	1,135,000	(173,493)	961,507	Payments to Aboriginal communities for the delivery of aboriginal correctional programs and services	978,353	(16,846)	...	...
...	716,000	1,135,000	992,989	2,843,989		2,843,989	...	...	1,429,202
					Corporate services				
...	...	...	486,618	486,618	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	482,216	4,402	...	548,617
...	**716,000**	**1,135,000**	**1,504,607**	**3,355,607**	**Total—Contributions**	**3,351,205**	**4,402**	...	**2,058,863**

					Program Summary by Business Line				
...	60,000	120,000	(36,015)	143,985	Care	143,985	...	...	124,815
...	716,000	1,335,000	792,989	2,843,989	Reintegration	2,843,989	...	...	1,429,202
...	301,000	...	510,244	811,244	Corporate services	806,842	4,402	...	727,632
...	**1,077,000**	**1,455,000**	**1,267,218**	**3,799,218**	**Total Program**	**3,794,816**	**4,402**	**...**	**2,281,649**
					National Parole Board				
					Contributions				
					Conditional release				
...	**35,000**	**...**	**...**	**35,000**	Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board	**35,000**	**...**	**...**	**23,000**
...	**35,000**	**...**	**...**	**35,000**	**Total Program**	**35,000**	**...**	**...**	**23,000**
					Royal Canadian Mounted Police				
					Grants				
					Internal services				
...	1,900	...	...	1,900	Royal Canadian Mounted Police Veterans Association	1,900	...	...	1,900
...	1,900	...	...	1,900	International Association of Chiefs of Police	1,900	...	...	2,033
...	1,000,000	...	...	1,000,000	Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	1,011,644	(11,644)	...	926,928
...	27,000,000	...	(1,356,423)	25,643,577	(S) Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*	25,643,577	...	...	26,512,774
...	12,000,000	...	2,129,152	14,129,152	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	14,129,152	...	...	12,687,607
...	100,000	...	(47,214)	52,786	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	52,786	...	...	82,162
...	**40,103,800**	**...**	**725,515**	**40,829,315**	**Total—Grants**	**40,840,959**	**(11,644)**	**...**	**40,213,404**
					Contributions				
					National police services				
...	**386,080**	**...**	**...**	**386,080**	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	**297,680**	**88,400**	**...**	**276,483**
					Program Summary by Business Line				
...	386,080	...	...	386,080	National police services	297,680	88,400	...	276,483
...	40,103,800	...	725,515	40,829,315	Internal services	40,840,959	(11,644)	...	40,213,404
...	**40,489,880**	**...**	**725,515**	**41,215,395**	**Total Program**	**41,138,639**	**76,756**	**...**	**40,489,887**
...	**101,600,080**	**1,455,000**	**(12,047,266)**	**91,007,814**	**Total Ministry**	**89,646,658**	**1,361,156**	**...**	**85,057,739**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Correctional Service			
Budgetary (respendable revenues)			
Reintegration			
CORCAN	80,945,000	73,269,119	73,892,081
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	17,661	11,921
Total Program—			
Budgetary	**80,945,000**	**73,269,119**	**73,892,081**
Non-budgetary	**...**	**17,661**	**11,921**
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Federal policing services	3,116,945	3,116,945	...
Contract policing services			
Community bases/contract policing	753,858,461	753,858,461	732,181,263
Aboriginal policing	26,859,328	26,859,328	24,282,032
	780,717,789	780,717,789	756,463,295
National police services			
Police information retrieval system	5,960,177	5,960,177	3,940,451
Total Program—Budgetary	**789,794,911**	**789,794,911**	**760,403,746**
Total Ministry—			
Budgetary	**870,739,911**	**863,064,030**	**834,295,827**
Non-budgetary	**...**	**17,661**	**11,921**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	377	213
Total tax revenues	**377**	**213**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	35,213	114,108
Adjustments to prior year's payables	1,528,666	2,038,736
	1,563,879	2,152,844
Service fees	1,828	678
Proceeds from the disposal of surplus Crown assets	3,279	15,331
Miscellaneous non-tax revenues	3,715	4,572
Total non-tax revenues	**1,572,701**	**2,173,425**
Total Department	**1,573,078**	**2,173,638**
Canadian Security Intelligence Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	88,509	87,615
Adjustments to prior year's payables	253,336	491,815
	341,845	579,430
Proceeds from the disposal of surplus Crown assets	26,143	21,982
Miscellaneous non-tax revenues	556,279	433,806
Total Program	**924,267**	**1,035,218**
Correctional Service		
Tax revenues—		
Goods and services tax	1,006,754	1,119,579
Total tax revenues	**1,006,754**	**1,119,579**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	345,440	1,329,809
Adjustments to prior year's payables	422,641	956,115
	768,081	2,285,924

Revenues—*Continued*

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Rentals	52,178	32,586
Board and lodging—Inmates	773,898	583,621
	826,076	616,207
Service fees—		
Laundry service	1,090	940
Inmate maintenance—Contracted (federal-provincial agreements)	2,389,572	1,594,316
Inmate work projects	...	1,039
Psychiatric services—Contracted	624,548	495,048
Access to information fees	1,255	555
	3,016,465	2,091,898
Proceeds from sales—		
Canteen sales—Inmates	8,258,599	8,182,158
Sale of manufactured products	34,377	29,938
	8,292,976	8,212,096
Proceeds from the disposal of surplus Crown assets	363,038	428,543
Miscellaneous non-tax revenues—		
Fines and forfeitures	235,298	221,277
Provincial sales tax commissions	2,785	2,252
Telephone commissions	191,826	140,616
Claims for the Crown	19,987	8,870
Net gain on exchange	82,909	1,402
Meal sales	25,715	31,478
Miscellaneous	62,129	109,679
	620,649	515,574
Total non-tax revenues	**13,887,285**	**14,150,242**
Total Program	**14,894,039**	**15,269,821**
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	519	1,791
Adjustments to prior year's payables	...	43,611
	519	45,402

	Current year	Previous year
	$	$
Service fees—		
Pardon service fees	660,250	592,450
Miscellaneous	825	1,654
	661,075	594,104
Total Program	**661,594**	**639,506**
Office of the Correctional Investigator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	(753)
Total Program	...	**(753)**
Royal Canadian Mounted Police		
Tax revenues—		
Goods and services tax	838,422	317,879
Total tax revenues	**838,422**	**317,879**
Non-tax revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	9,167	6,103
Transfer of profit	149,285	42,422
	158,452	48,525
Refunds of previous years' expenditures—		
Repayment by provinces for various investments	...	13
Repayment for services rendered to other government departments	9,968	748,144
Repayment for repairs to motor vehicles	17,507	25,138
Sundries	1,357,532	927,487
Adjustments to prior year's payables	793,656	2,539
	2,178,663	1,703,321
Privileges, licences and permits—		
Rental of public buildings and property	6,467,102	6,247,622
Paid parking	140,155	97,383
	6,607,257	6,345,005

Revenues—*Concluded*

	Current year	Previous year
	$	$
Service fees—		
Access to information	4,667	2,938
Proceeds from sales—		
Sale of kit and clothing to members	294,151	234,027
Royal Canadian Mounted Police Mess meals—		
Paylist deductions	11	555,840
Taxable cash sales	628,826	575,993
Non-taxable cash sales	459,577	461,222
Per-diem board Mess payments	198,963	610,604
Sale of ammunition to members	1,476	1,431
Sale—Accident report/photo	157,356	167,811
Quarterly subscription fees	42,318	128,445
Sundry sales	23,957	23,621
	1,806,635	2,758,994
Proceeds from the disposal of surplus Crown assets	5,395,723	4,097,748
Miscellaneous non-tax revenues—		
Payment to Royal Canadian Mounted Police officers pension fund	12,251	13,899
Payment for Musical Ride performances	4,815	42,021
Damage assessment against members—Motor vehicles	4,272	3,805
Sundries	13,091	17,149
	34,429	76,874
Total non-tax revenues	**16,185,826**	**15,033,405**
Total Program	**17,024,248**	**15,351,284**
Royal Canadian Mounted Police External Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	50
Adjustments to prior year's payables	...	37
Total Program	**...**	**87**

	Current year	Previous year
	$	$
Royal Canadian Mounted Police Public Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	332
Adjustments to prior year's payables	...	16,985
Total Program	**...**	**17,317**
Ministry Summary		
Tax revenues—		
Goods and services tax	1,845,553	1,437,671
Total tax revenues	1,845,553	1,437,671
Non-tax revenues—		
Return on investments	158,452	48,525
Refunds of previous years' expenditures	4,852,987	6,783,572
Privileges, licences and permits	7,433,333	6,961,212
Service fees	3,684,035	2,689,618
Proceeds from sales	10,099,611	10,971,090
Proceeds from the disposal of surplus Crown assets	5,788,183	4,563,604
Miscellaneous non-tax revenues	1,215,072	1,030,826
Total non-tax revenues	33,231,673	33,048,447
Total Ministry	**35,077,226**	**34,486,118**

SECTION 22

1999-2000

PUBLIC ACCOUNTS OF CANADA

Transport

Department
Canadian Transportation Agency
Civil Aviation Tribunal

CONTENTS

Page

Program objective and business line description 22.2
Ministry summary 22.4
Programs by business line 22.6
Transfer payments 22.7
Details of respendable amounts 22.11
Revenues 22.12

Department

Objective

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
- effective certification, monitoring, inspection and compliance programs.

To contribute to Canada's prosperity through:

- up-to-date policies;
- the removal of institutional and legislative barriers; and
- selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
- promoting and meeting environmental standards.

To work with partners and clients through:

- effective consultation on transportation initiatives; and
- the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
- providing decision making as close as possible to the clients.

To provide a challenging and supportive work environment by:

- treating people with trust and respect;
- developing and implementing effective human resource strategies; and
- providing a reward and recognition system consistent with our values.

Business Line Description

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the department.

Canadian Transportation Agency

Objective

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Description

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. It prepares the maximum rate scales annually for the movements of western grain and undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Civil Aviation Tribunal

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	135,449,000	...	...	135,449,000	1	Operating expenditures				
...	...	...	471,300	471,300		Transfer from: TB Vote 10 (1)				
...	...	...	18,128,369	18,128,369		TB Vote 15 (1)				
...	...	...	(7,890,178)	(7,890,178)		Transfer to Vote 20				
...	135,449,000	...	10,709,491	146,158,491		Total—Vote 1	129,235,377	16,923,114	...	136,630,902
...	84,880,000	...	...	84,880,000	5	Capital expenditures				
...	...	...	(8,500,000)	(8,500,000)		Transfer to Vote 20				
...	84,880,000	...	(8,500,000)	76,380,000		Total—Vote 5	70,492,425	5,887,575	...	78,516,306
...	315,765,000	...	...	315,765,000	10	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	...	...	(31,901,000)	(31,901,000)		Transfer to Vote 20				
...	315,765,000	1	(31,901,000)	283,864,001		Total—Vote 10	273,920,537	9,943,464	...	320,944,585
...	38,236,000	...	...	38,236,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.				
...	...	...	(10,157,000)	(10,157,000)		Transfer to Vote 20				
...	38,236,000	...	(10,157,000)	28,079,000		Total—Vote 15	28,011,000	68,000	...	23,711,000
...	40,578,000	...	...	40,578,000	20	Payments to Marine Atlantic Inc.				
...	...	15,801,822	...	15,801,822	20b	Transfer of $7,890,178 from Transport Vote 1, $8,500,000 from Transport Vote 5, $31,901,000 from Transport Vote 10, and $10,157,000 from Transport Vote 15				
...	...	...	7,890,178	7,890,178		Transfer from: Vote 1				
...	...	...	8,500,000	8,500,000		Vote 5				
...	...	...	31,901,000	31,901,000		Vote 10				
...	...	...	10,157,000	10,157,000		Vote 15				
...	40,578,000	15,801,822	58,448,178	114,828,000		Total—Vote 20	114,750,000	78,000	...	29,088,000
...	170,304,000	...	...	170,304,000	25	Payments to VIA Rail Canada Inc.	170,304,000	...	...	200,490,013
...	48,900	...	1,816	50,716	(S)	Minister of Transport—Salary and motor car allowance	50,716	...	...	49,562
...	11,315,000	...	2,129,949	13,444,949	(S)	Victoria Bridge, Montreal—Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, *Appropriation Act No. 5, 1963)*	13,444,949	...	...	4,958,324
...	45,042,000	...	6,901,000	51,943,000	(S)	Contributions to employee benefit plans	51,943,000	...	...	50,314,000
...	1,573,000	...	758,405	2,331,405	(S)	Payments in respect of St. Lawrence Seaway Agreements	2,331,405	...	...	390,863

...	46,600,000	...	(719,500)	45,880,500	(S)	Northumberland strait crossing subsidy payment	45,880,500	...	...	...
...	...	...	1,057,590	1,057,590	(S)	Refunds of amounts credited to revenues in previous years	1,057,590	...	...	835,388
...	...	...	8,219	8,219	(S)	Collection agency fees	8,219	...	...	982
2,014,627	...	...	2,641,958	4,656,585	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,494,700	53,885	2,108,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	226,213,331
2,014,627	889,790,900	15,801,823	31,379,106	938,986,456		Total budgetary	903,924,418	32,954,038	2,108,000	1,072,143,256
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the *Canada Ports Corporation Act*, sections 26 and 52. Limit $10,000,000 (Net)	...	...	10,000,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	90,000,000
10,000,000	...	...	...	10,000,000		Total non-budgetary	...	...	10,000,000	90,000,000
						Total Department—				
2,014,627	**889,790,900**	**15,801,823**	**31,379,106**	**938,986,456**		**Budgetary**	**903,924,418**	**32,954,038**	**2,108,000**	**1,072,143,256**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**90,000,000**
						Canadian Transportation Agency				
...	18,384,000	...	...	18,384,000	30	Program expenditures				
...	...	580,720	...	580,720	30b	Program expenditures				
...	...	...	440,183	440,183		Transfer from TB Vote 15 [1]				
...	18,384,000	580,720	440,183	19,404,903		Total—Vote 30	19,126,058	278,845	...	18,431,075
...	2,725,000	...	424,170	3,149,170	(S)	Contributions to employee benefit plans	3,149,170	...	...	2,934,125
1,124	...	...	1,297	2,421	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,124	1,297	...
1,124	**21,109,000**	**580,720**	**865,650**	**22,556,494**		**Total Program—Budgetary**	**22,275,228**	**279,969**	**1,297**	**21,365,200**
						Civil Aviation Tribunal				
...	874,000	...	...	874,000	35	Program expenditures				
...	...	40,950	...	40,950	35b	Program expenditures				
...	...	...	5,000	5,000		Transfer from: TB Vote 10 [1]				
...	...	...	21,577	21,577		TB Vote 15 [1]				
...	874,000	40,950	26,577	941,527		Total—Vote 35	894,001	47,526	...	812,145
...	98,000	...	...	98,000	(S)	Contributions to employee benefit plans	98,000	...	...	101,000
...	**972,000**	**40,950**	**26,577**	**1,039,527**		**Total Program—Budgetary**	**992,001**	**47,526**	**...**	**913,145**
						Total Ministry—				
2,015,751	**911,871,900**	**16,423,493**	**32,271,333**	**962,582,477**		**Budgetary**	**927,191,647**	**33,281,533**	**2,109,297**	**1,094,421,601**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**90,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Policy—												
Budgetary	342,449,371	342,386,936	782,000	566,153	65,415,817	63,399,467	394,000	657,729	...	...	408,253,188	405,694,827
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	...	10,000,000	...
Programs and divestiture	155,577,179	138,665,344	65,049,000	59,256,899	264,707,373	258,017,730	294,624,974	288,769,228	...	...	190,708,578	167,170,745
Safety and security	279,033,605	279,006,745	9,039,000	7,178,369	13,066,260	11,828,789	52,435,800	56,854,146	...	...	248,703,065	241,159,757
Departmental administration	85,770,040	85,702,056	6,166,585	5,985,704	...	...	615,000	1,788,671	...	...	91,321,625	89,899,089
Sub-total—												
Budgetary	862,830,195	845,761,081	81,036,585	72,987,125	343,189,450	333,245,986	348,069,774	348,069,774	...	...	938,986,456	903,924,418
Non-budgetary	...	...	...	...	...	...	...	...	10,000,000	...	10,000,000	...
Revenues netted against expenditures	(348,069,774)	(348,069,774)	...	...	...	...	(348,069,774)	(348,069,774)	...	...	...	...
Total Department—												
Budgetary	**514,760,421**	**497,691,307**	**81,036,585**	**72,987,125**	**343,189,450**	**333,245,986**	**...**	**...**	**...**	**...**	**938,986,456**	**903,924,418**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**...**	**10,000,000**	**...**
Canadian Transportation Agency—												
Budgetary	**21,468,494**	**22,169,953**	**1,084,000**	**101,275**	**4,000**	**4,000**	**...**	**...**	**...**	**...**	**22,556,494**	**22,275,228**
Civil Aviation Tribunal												
Review and appeal hearings	1,039,527	992,001	...	...	...	...	...	...	...	...	1,039,527	992,001
Total Program—Budgetary	**1,039,527**	**992,001**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,039,527**	**992,001**
Total Ministry—												
Budgetary	**537,268,442**	**520,853,261**	**82,120,585**	**73,088,400**	**343,193,450**	**333,249,986**	**...**	**...**	**...**	**...**	**962,582,477**	**927,191,647**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**...**	**10,000,000**	**...**

Transfer Payments

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Policy				
...	22,040,300	...	...	22,040,300	Grant to the province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	22,040,300	...	...	22,040,266
					Safety and security				
...	...	1	99,999	100,000	Grant to the International Civil Aviation Organization	100,000	...	...	100,000
...	**22,040,300**	**1**	**99,999**	**22,140,300**	**Total—Grants**	**22,140,300**	...	...	**22,140,266**
					Contributions				
					Policy				
					Contributions for non-VIA Rail passenger services:				
...	2,000,000	...	...	2,000,000	Quebec North Shore & Labrador Railway	2,000,000	...	...	2,125,000
...	466,000	...	1,999,500	2,465,500	Algoma Central Railway Inc.	2,214,145	251,355	...	1,841,871
...	2,653,000	...	...	2,653,000	Ontario Northland Transportation Commission	2,500,000	153,000	...	2,500,000
...	7,630,000	...	(2,500)	7,627,500	Contributions for ferry and coastal passenger and freight services	6,982,839	644,661	...	6,718,614
...	19,000,200	...	1,649,370	20,649,570	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	20,008,404	641,166	...	20,962,516
...	1,230,000	...	...	1,230,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,144,578	85,422	...	1,207,200
...	188,000	...	(500)	187,500	Transportation Association of Canada	135,899	51,601	...	220,728
...	600,000	...	...	600,000	Contribution to Canadian National Railways towards the Quebec bridge restoration program	600,000	...	...	600,000
					Ferry service operating agreements with NFL Holdings Ltd:				
...	1,723,960	...	(948,660)	775,300	Saint John-Digby service	773,961	1,339	...	991,157
...	2,024,647	...	...	2,024,647	Yartmouth-Bar Harbour service	2,024,647	...	...	2,199,500
...	2,500,000	...	...	2,500,000	Contributions under the System Improvement Reserve Fund	2,314,694	185,306	...	1,503,421
...	...	...	125,000	125,000	Contribution to the Canadian Council of Motor Transport Administrators	125,000	...	...	125,000
...	...	...	2,500	2,500	Contribution to Central Development Corporation for Maarine/Rail historical park	...	2,500	...	...
...	...	...	250,000	250,000	Intelligent Transportation Systems Society of Canada	250,000	...	...	...
...	...	...	35,000	35,000	Western Transportation Association of Canada	35,000	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	250,000	250,000	Contribution to the University of Toronto, Department of Civil Engineering, Intelligent Transportation Systems testbed	250,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	117,513
...	40,015,807	...	3,359,710	43,375,517		41,359,167	2,016,350	...	41,112,520
					Programs and divestiture				
					Contributions for the operation of municipal or other airports:				
...	2,176,174	...	145,426	2,321,600	Original program	2,234,777	86,823	...	2,764,662
...	4,371,630	...	6,016,170	10,387,800	Non National Airport System airports under the National Airports Policy	9,949,553	438,247	...	12,285,390
...	35,000,000	...	(11,549,900)	23,450,100	Airports capital assistance program	20,150,834	3,299,266	...	28,568,160
					Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities—				
					Major contributions—				
...	741,000	...	(172,000)	569,000	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	565,949	3,051	...	597,068
					Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	50,000,000	...	(15,499,992)	34,500,008	New Brunswick	34,500,008	...	...	19,483,949
...	4,700,000	...	...	4,700,000	Outaouais Road Development Agreement	4,650,538	49,462	...	6,300,000
...	1,800,000	...	233,000	2,033,000	Nova Scotia	2,032,751	249	...	2,967,250
...	20,000,000	...	6,539,900	26,539,900	Newfoundland regional trunk roads	26,539,870	30	...	28,163,782
...	34,000,000	...	(359,700)	33,640,300	TransCanada Highway Agreement—Newfoundland	32,855,448	784,852	...	34,222,378
...	11,315,000	...	2,129,949	13,444,949	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	13,444,949	...	...	4,958,324
...	46,600,000	...	(719,500)	45,880,500	(S) Northumberland strait crossing subsidy payment	45,880,500	...	...	...
...	220,000	...	...	220,000	Contribution to the province of Prince Edward Island for policing services in respect of the Confederation Bridge	220,000	...	...	...

					Transition assistance program re: elimination of the Atlantic region freight subsidies:				
...	4,000,000	...	319,853	4,319,853	Newfoundland	4,319,853	...	...	5,022,150
...	7,351,004	...	(1,990,004)	5,361,000	Nova Scotia	5,085,179	275,821	...	28,914,850
...	500,000	...	48,240	548,240	New Brunswick	548,240	...	...	10,030,000
...	2,433,017	...	922,783	3,355,800	Prince Edward Island	3,008,040	347,760	...	9,830,000
...	15,747,368	...	1,877,032	17,624,400	Quebec	17,624,368	32	...	14,123,000
...	1,171,000	...	5,508,900	6,679,900	Strategic Capital Investment Initiative—Highways	6,631,934	47,966	...	34,765,132
...	600,000	...	480,000	1,080,000	Contribution to the City of Cranbrook towards the costs associated with the renovation and expansion of the airport maintenance garage	1,080,000	...	...	...
...	2,432,700	...	...	2,432,700	Contribution to the Prince Rupert Airport Society towards the costs associated with resurfacing the runway, taxiways and apron and related airfield electrical work at Prince Rupert Airport	2,374,388	58,312	...	61,840
...	3,800,000	...	(3,800,000)	...	Contribution to the City of North Bay towards the costs associated with the expansion or replacement of the North Bay air terminal	...	...	...	...
...	1,260,000	...	(1,260,000)	...	Contribution to the Sault Ste. Marie Airport Development Corporation towards the costs associated with the rehabilitation of runway 11-29 at Sault Ste Marie Airport	...	...	...	...
...	48,000,000	...	(30,468,700)	17,531,300	Port Divestiture Fund	16,592,956	938,344	...	1,253,122
...	1,448,300	...	3,953,123	5,401,423	Provision of a financial contribution to the Hudson Bay Port Company, in consideration of the transfer of the Port of Churchill	5,401,423	...	...	5,418,070
...	...	...	253,700	253,700	Contribution to the District of Campbell River towards the costs associated with airside improvements at Campbell River Airport	244,272	9,428	...	26,623
...	...	...	30,000	30,000	Contribution to the Town of Smithers for the costs associated with a pavement rehabilitation of runway 15/33 at Smithers Airport	...	30,000	...	...
					Special capital contributions:				
...	...	...	31,900	31,900	St Catherine Airport	31,900	...	...	98,680
...	...	...	2,245,000	2,245,000	Kapuskasing Airport	2,050,000	195,000	...	...
...	...	...	125,000	125,000	Sustainable Transportation Fund	...	125,000	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	216,712,345
...	299,667,193	...	(34,959,820)	264,707,373		258,017,730	6,689,643	...	466,566,775
					Safety and security				
					National Safety Code:				
...	172,840	...	(420)	172,420	Newfoundland	172,420	...	...	172,420
...	147,560	...	(260)	147,300	Prince Edward Island	147,280	20	...	147,280
...	283,120	...	440	283,560	Nova Scotia	283,560	...	...	283,560
...	206,920	...	80	207,000	New Brunswick	206,960	40	...	206,960
...	524,000	...	...	524,000	Quebec	524,000	...	...	625,000
...	968,360	...	(180)	968,180	Ontario	968,180	...	...	968,180
...	252,920	...	540	253,460	Manitoba	253,460	...	...	253,460
...	265,160	...	(80)	265,080	Saskatchewan	265,080	...	...	265,080
...	450,800	...	600	451,400	Alberta	451,400	...	...	451,400
...	346,800	...	100	346,900	British Columbia	346,900	...	...	346,900
...	129,000	...	...	129,000	Northwest Territories	129,000	...	...	129,000
...	129,520	...	(260)	129,260	Yukon Territory	129,260	...	...	129,260

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	1,109,000	1,109,000	National Safety Code Systems Upgrade	...	1,109,000	...	...
...	7,495,000	...	...	7,495,000	Payments in support of crossing improvements approved under the *Railway Safety Act*	7,421,370	73,630	...	7,190,202
...	200,000	...	...	200,000	Contributions to the Railway Association of Canada for Operation Lifesaver	200,000	...	...	200,000
...	384,700	...	(237,900)	146,800	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	92,019	54,781	...	206,177
...	...	...	8,500	8,500	Contribution to the Canadian Standards Association	8,500	...	...	12,000
...	...	...	100,000	100,000	Contribution to the Canadian Business Aircraft Association	100,000	...	...	...
...	...	...	29,400	29,400	Society of Automative Engineers	29,400	...	...	29,800
...	...	...	...	...	Items not required for the current year	...	...	...	300,000
...	11,956,700	...	1,009,560	12,966,260		11,728,789	1,237,471	...	11,916,679
...	**351,639,700**	**...**	**(30,590,550)**	**321,049,150**	**Total—Contributions**	**311,105,686**	**9,943,464**	**...**	**519,595,974**
					Departmental Summary by Business Line				
...	62,056,107	...	3,359,710	65,415,817	Policy	63,399,467	2,016,350	...	63,152,786
...	299,667,193	...	(34,959,820)	264,707,373	Programs and divestiture	258,017,730	6,689,643	...	466,566,775
...	11,956,700	1	1,109,559	13,066,260	Safety and security	11,828,789	1,237,471	...	12,016,679
...	**373,680,000**	**1**	**(30,490,551)**	**343,189,450**	**Total Department**	**333,245,986**	**9,943,464**	**...**	**541,736,240**
					Canadian Transportation Agency				
					Contributions				
...	4,000	...	...	4,000	Payments to the Canadian Transportation Research Forum	4,000	...	...	4,000
...	**4,000**	**...**	**...**	**4,000**	**Total Program**	**4,000**	**...**	**...**	**4,000**
...	**373,684,000**	**1**	**(30,490,551)**	**343,193,450**	**Total Ministry**	**333,249,986**	**9,943,464**	**...**	**541,740,240**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Policy			
International marketing	394,000	657,729	1,060,028
Programs and divestiture			
Harbours and ports revenues (net of commissions)	17,575,000	17,575,004	16,910,601
Airports—			
Rentals	9,698,000	7,244,714	11,981,341
Concessions	14,322,000	13,694,792	21,408,139
Landing fees	18,758,000	18,771,380	22,804,473
General terminal fees	13,617,000	13,529,786	16,924,229
Miscellaneous	...	...	380,883
Lease and chattle payments	215,359,000	214,479,747	190,204,505
Miscellaneous revenues and recoveries	5,295,974	3,473,805	2,914,443
	294,624,974	288,769,228	283,528,614
Safety and security			
Sales, rentals, licences and services—Aviation	878,920	2,372,898	360,370
CAR 104 — Aviation safety services	11,677,080	9,960,143	10,045,717
Recoveries from Department of Fisheries and Oceans—Helicopter services	14,357,000	16,986,636	15,135,877
Recoveries from Department of National Defence—Maintenance of executive fleet	7,365,000	7,294,985	7,575,734
Recoveries from Transportation Safety Board of Canada—Provision of flying services	...	429,975	335,406
Recoveries from research and development activities	5,739,000	4,961,942	6,293,387
NAV CANADA — Aircraft services	2,622,000	2,393,799	5,381,304
Road Safety - Motor Vehicle Test Centre	917,000	330,420	305,341
Marine safety fees	7,421,000	8,790,874	8,251,793
Rail Safety—Shortline rail inspections	83,000	88,093	58,802
Miscellaneous revenues and recoveries	1,375,800	3,244,381	2,876,615
	52,435,800	56,854,146	56,620,346
Departmental administration			
Recoveries for training and computer services	269,000	642,255	376,949
Miscellaneous	...	240,188	900,937
Lease revenues	346,000	906,228	711,923
	615,000	1,788,671	1,989,809
Total Ministry— Budgetary	**348,069,774**	**348,069,774**	**343,198,797**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Goods and services tax	25,632,628	25,163,866
Air transportation tax	2,858,874	294,792,609
Total tax revenues	**28,491,502**	**319,956,475**
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canada Ports Corporation—		
Interest	11,794	18,052
Dividends	121,523	990,476
Interport Loan Fund—		
Transfer of profit	1,350,810	2,918,200
Transfer of surplus	14,000,000	...
Halifax Port Corporation—		
Dividends	...	551,360
Montreal Port Corporation—		
Interest	...	140,112
Dividends	168,417	3,564,061
Prince Rupert Port Corporation—		
Dividends	359,858	30,383
Saint John Port Corporation—		
Dividends	1,744	92,458
St John's Port Corporation—		
Dividends	17,142	5,171
Hamilton harbour commissioners—		
Interest	2,578	4,641
St. Lawrence Seaway Authority—		
Dissolution	...	1,261,569
St. Lawrence Seaway Management Corporation—		
Interest	100,657	51,782
Montreal Port Authority—		
Interest	64,052	...
Other	2,567,331	...
Saint John Port Authority	155,085	...
Prince Rupert Port Authority	105,748	...
St. John's Port Authority	46,544	...
Halifax Port Authority	345,740	...
Trois-Rivières Port Authority	45,893	...
Vancouver Port Authority	3,027,381	...
Port Alberni Port Authority	34,850	...
	22,527,147	9,628,265

	Current year	Previous year
	$	$
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,370,019	8,928,847
Adjustments to prior year's payables	6,224,352	7,285,801
	9,594,371	16,214,648
Privileges, licences and permits—		
Permit transport explosive	44,409	47,000
St. Lawrence Seaway Management Corporation	4,624,672	4,634,865
	4,669,081	4,681,865
Proceeds from sales	4,169,062	654,575
Proceeds from the disposal of surplus Crown assets	2,641,958	2,014,627
Miscellaneous non-tax revenues—		
Fines	754,476	485,837
Lease Hopper Cars—CN	5,688,457	4,418,922
Lease Hopper Cars—CP	6,368,732	6,949,149
Revenues CN Repair Hopper Cars	886,778	26,118
Revenues CP Repair Hopper Cars	77,190	296,230
Sundries	2,381,736	118,978
	16,157,369	12,295,234
Total non-tax revenues	**59,758,988**	**45,489,214**
Total Department	**88,250,490**	**365,445,689**
Canadian Transportation Agency		
Tax revenues—		
Goods and services tax	...	1,604
Total tax revenues	**...**	**1,604**
Non-tax revenues—		
Refunds of previous years' expenditures	7,188	20,901
Privileges, licences and permits	148	...
Service fees—		
Charges to companies for services rendered	153	87
Proceeds from sales—		
Proceeds from sales of orders and decisions	12,090	24,763

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	1,297	1,124
Miscellaneous non-tax revenues	14	4
Total non-tax revenues	**20,890**	**46,879**
Total Program	**20,890**	**48,483**
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	331	...
Total Program	331	...
Ministry Summary		
Tax revenues—		
Goods and services tax	25,632,628	25,165,470
Air transportation tax	2,858,874	294,792,609
Total tax revenues	28,491,502	319,958,079
Non-tax revenues—		
Return on investments	22,527,147	9,628,265
Refunds of previous years' expenditures	9,601,890	16,235,549
Privileges, licences and permits	4,669,229	4,681,865
Service fees	153	87
Proceeds from sales	4,181,152	679,338
Proceeds from the disposal of surplus Crown assets	2,643,255	2,015,751
Miscellaneous non-tax revenues	16,157,383	12,295,238
Total non-tax revenues	59,780,209	45,536,093
Total Ministry	**88,271,711**	**365,494,172**

SECTION 23

1999-2000

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

CONTENTS

Page

Program objective and business line description 23.2
Ministry summary 23.4
Programs by business line 23.6
Transfer payments 23.7
Details of respendable amounts..................... 23.9
Revenues... 23.9

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the government's financial, human and materiel resources.

Business Line Description

Resource planning and expenditure management

Provides advice to the Government on:

- allocations of direct program expenditures including operating and capital budgets of government departments and agencies, payments to dependent Crown corporations, and transfer payments to organisations, individuals and corporations;
- specific proposals in the context of government priorities and the expenditure management system;
- development of Estimates for the approval of Parliament;

Provides leadership, direction, analysis and advice to departments and agencies on proposals covering a range of issues including management of resources, business planning, expenditure information to Parliament, alternative service delivery initiatives, and regulatory affairs through the development of appropriate policies to support effective and efficient program delivery.

Human resources management

Supports the President and the Treasury Board in its capacity as general manager and employer for the Public Service of Canada by developing, recommending, and implementing the human resources management framework that will provide Canadians with a professional, representative and productive workforce to deliver government programs and services. The framework includes legislation and policies related to job evaluation, compensation, terms and conditions of employment, training and development, labour relations, employment adjustment, human resources framework for alternative service delivery, the pension program, employee benefit and insurance programs, pay equity, employment equity and official languages. Provides departments and agencies with policy direction, interpretation and advice.

Comptrollership

Provides strategic leadership towards the achievement of modern comptrollership in the Government, which implies vigorous stewardship of public resources, a high standard of ethics, better information for decision-making and provision for appropriate parliamentary overview. Develops policies, standards, regulations and other tools for effective comptrollership that provides managers with flexibility while maintaining appropriate control and accountability. Leads the modernisation of the management of resources and development of systems for providing financial information, by implementing the Financial Information Strategy (FIS), including accrual accounting. Provides leadership and advice on results and performance reporting, reviews activities, quality services, financial policies, authorities and accounting, professional development, management of real property, and the acquisition of goods and services to departments and agencies.

Information technology and information management

Provides leadership, co-ordination, broad direction and advice on the strategic use of Information technology/information management (IT/IM) to provide improved service, quality of information and more flexible approaches to program delivery. This includes:

- strategic oversight and facilitation in helping departments and agencies maximise benefits and contain costs in implementing IT/IM;
- facilitation of enterprise-wide solutions to horizontal IT/IM issues;
- serving as a technology strategist and expert advisor to Treasury Board ministers and senior officials across government;
- being a model user of information and communication technologies;
- co-ordinating measures for the recruitment and retention of IT/IM professionals.

Corporate administration

Includes executive direction for the Secretariat, corporate services that support the President and the Secretary/Comptroller General and other business lines in meeting their objectives (including: legal, public affairs, financial, personnel, ministerial and executive and administrative services).

Government Contingencies and Centrally Financed Programs

Objective

To provide interim spending authority for requirements approved by the Treasury Board, which arise after the Main Estimates have been tabled, and funding for centrally managed programs.

Business Line Description

Government contingencies

Provides funding for policy and workload requirements prior to approval of Supplementary Estimates as well as for a limited number of paylist shortfalls such as those related to severance and maternity benefits.

Government-wide initiatives

Provides funding to supplement other appropriations in support of implementation of strategic management initiatives in the Public Service of Canada.

Collective agreements

Provides funding to departments for the increased personnel costs of collective agreements.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Business Line Description

Public service insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the employment insurance premium reduction.

Public service pensions

Provides for payments under the *Public Service Pension Adjustment Act* of 1959 and the *Special Retirement Arrangements Act* and for employer costs of pension, benefit and social security plans to which employees locally engaged outside of Canada are subject.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	100,785,000	...	...	100,785,000	1	Operating expenditures				
...	...	22,224,700	...	22,224,700	1a	Operating expenditures				
...	...	7,571,750	...	7,571,750	1b	Transfer of $1,500,000 from Treasury Board Vote 2				
...	...	...	1,500,000	1,500,000		Transfer from: Vote 2				
...	...	...	7,756,751	7,756,751		TB Vote 10				
...	...	...	1,027,088	1,027,088		TB Vote 15				
...	100,785,000	29,796,450	10,283,839	140,865,289		Total—Vote 1	136,543,135	4,322,154	...	109,269,573
...	37,528,000	...	...	37,528,000	2	Grants and contributions				
...	...	...	(1,500,000)	(1,500,000)		Transfer to Vote 1				
...	37,528,000	...	(1,500,000)	36,028,000		Total—Vote 2	36,339,454	(311,454)	...	39,905,143
...	48,900	...	2,088	50,988	(S)	President of the Treasury Board—Salary and motor car allowance	50,988	...	...	49,978
...	11,158,000	...	1,710,000	12,868,000	(S)	Contributions to employee benefit plans	12,868,000	...	...	9,744,000
...	...	...	39,165	39,165	(S)	Court awards	39,165	...	...	...
...	...	...	187,025	187,025	(S)	Refunds of amounts credited to revenues in previous years	187,025	...	...	1,303
...	**149,519,900**	**29,796,450**	**10,722,117**	**190,038,467**		**Total Program—Budgetary**	**186,027,767**	**4,010,700**	**...**	**158,969,997**
						Government Contingencies and Centrally Financed Programs				
...	550,000,000	...	...	550,000,000	5	Government contingencies				
...	...	...	(133,249,553)	(133,249,553)		Transfers to other ministries				
...	550,000,000	...	(133,249,553)	416,750,447		Total—Vote 5	...	416,750,447	...	...
...	24,800,000	...	...	24,800,000	10	Government-wide initiatives				
...	...	4,082,500	...	4,082,500	10a	Government-wide initiatives				
...	...	17,347,000	...	17,347,000	10b	Government-wide initiatives				
...	...	...	(44,054,721)	(44,054,721)		Transfers to this and other ministries				
...	24,800,000	21,429,500	(44,054,721)	2,174,779		Total—Vote 10	...	2,174,779	...	...

...	280,000,000	...	...	280,000,000	15	Collective agreements				
...	...	199,429,230	...	199,429,230	15a	Collective agreements				
...	...	98,987,000	...	98,987,000	15b	Collective agreements				
...	...	...	(537,739,667)	(537,739,667)		Transfers to this and other ministries				
...	280,000,000	298,416,230	(537,739,667)	40,676,563		Total—Vote 15	...	40,676,563	...	...
...	56,000,000	...	(56,000,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**910,800,000**	**319,845,730**	**(771,043,941)**	**459,601,789**		**Total Program—Budgetary**	**...**	**459,601,789**	**...**	**...**
						Employer Contributions to Insurance Plans Program				
...	846,241,000	...	...	846,241,000	20	Public service insurance	684,674,046	161,566,954	...	622,138,972
...	70,000	...	(12,234)	57,766	(S)	*Public Service Pension Adjustment Act*	57,766	...	...	67,063
...	...	...	254,402,208	254,402,208	(S)	*Special Retirement Arrangements Act*	254,402,208	...	...	241,437,024
...	...	...	11,209,536	11,209,536	(S)	Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*	11,209,536	...	...	(24,130,468)
...	**846,311,000**	**...**	**265,599,510**	**1,111,910,510**		**Total Program—Budgetary**	**950,343,556**	**161,566,954**	**...**	**839,512,591**
...	**1,906,630,900**	**349,642,180**	**(494,722,314)**	**1,761,550,766**		**Total Ministry—Budgetary**	**1,136,371,323**	**625,179,443**	**...**	**998,482,588**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Secretariat												
Central Administration of the Public Service Program												
Resource planning and expenditure management	23,678,613	23,588,279	...	512,132	...	...	5,212	5,212	...	...	23,673,401	24,095,199
Human resources management	45,774,416	43,749,650	...	796,051	36,018,000	36,254,454	1,075,216	1,075,216	...	...	80,717,200	79,724,939
Comptrollership	25,444,703	24,570,312	...	545,890	...	75,000	530,203	530,203	...	...	24,914,500	24,660,999
Information technology and information management	27,161,432	25,501,086	...	600,261	10,000	10,000	187,932	187,932	...	...	26,983,500	25,923,415
Corporate administration	32,833,502	29,489,001	...	1,549,043	...	...	17,936	17,936	...	...	32,815,566	31,020,108
Canada infrastrucure works	934,300	536,185	...	66,922	...	...	...	...	...	...	934,300	603,107
Sub-total	155,826,966	147,434,513	...	4,070,299	36,028,000	36,339,454	1,816,499	1,816,499	...	...	190,038,467	186,027,767
Revenues netted against expenditures	(1,816,499)	(1,816,499)	...	...	...	...	(1,816,499)	(1,816,499)	...	...	...	...
Total Program—Budgetary	**154,010,467**	**145,618,014**	**...**	**4,070,299**	**36,028,000**	**36,339,454**	**...**	**...**	**...**	**...**	**190,038,467**	**186,027,767**
Government Contingencies and Centrally Financed Programs												
Government contingencies	416,750,447	...	...	...	...	...	...	...	...	...	416,750,447	...
Government-wide initiatives	2,174,779	...	...	...	...	...	...	...	...	...	2,174,779	...
Collective agreements	40,676,563	...	...	...	...	...	...	...	...	...	40,676,563	...
Total Program—Budgetary	**459,601,789**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**459,601,789**	**...**
Employer Contributions to Insurance Plans Program												
Public service insurance	875,582,800	719,203,365	...	...	244,000	126,136	56,585,800	56,408,384	...	...	819,241,000	662,921,117
Public service pensions	292,611,744	287,364,673	...	...	57,766	57,766	...	...	...	...	292,669,510	287,422,439
Sub-total	1,168,194,544	1,006,568,038	...	...	301,766	183,902	56,585,800	56,408,384	...	...	1,111,910,510	950,343,556
Revenues netted against expenditures	(56,585,800)	(56,408,384)	...	...	...	...	(56,585,800)	(56,408,384)	...	...	...	...
Total Program—Budgetary	**1,111,608,744**	**950,159,654**	**...**	**...**	**301,766**	**183,902**	**...**	**...**	**...**	**...**	**1,111,910,510**	**950,343,556**
Total Ministry—Budgetary	**1,725,221,000**	**1,095,777,668**	**...**	**4,070,299**	**36,329,766**	**36,523,356**	**...**	**...**	**...**	**...**	**1,761,550,766**	**1,136,371,323**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Secretariat				
					Central Administration of the Public Service Program				
					Contributions				
					Human resources management				
...	37,518,000	...	(1,500,000)	36,018,000	Youth internship program	36,004,454	13,546	...	39,895,143
...	...	...	...	...	Contribution to United Way	250,000	(250,000)	...	...
...	37,518,000	...	(1,500,000)	36,018,000		36,254,454	(236,454)	...	39,895,143
					Comptrollership				
...	...	...	...	...	Contribution to the Canadian Comprehensive Auditing Foundation	75,000	(75,000)	...	...
					Information technology and information management				
...	10,000	...	...	10,000	Contribution to the Canadian Standards Association	10,000	...	...	10,000
...	**37,528,000**	**...**	**(1,500,000)**	**36,028,000**	**Total—Contributions**	**36,339,454**	**(311,454)**	**...**	**39,905,143**
					Program Summary by Business Line				
...	37,518,000	...	(1,500,000)	36,018,000	Human resources management	36,254,454	(236,454)	...	39,895,143
...	...	...	...	...	Comptrollership	75,000	(75,000)	...	...
...	10,000	...	...	10,000	Information technology and information management	10,000	...	...	10,000
...	**37,528,000**	**...**	**(1,500,000)**	**36,028,000**	**Total Program**	**36,339,454**	**(311,454)**	**...**	**39,905,143**
					Employer Contributions to Insurance Plans Program				
					Grants				
					Public service insurance				
...	242,000	...	(457)	241,543	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	123,679	117,864	...	236,602
...	2,000	...	457	2,457	Special Indemnity Plan for spouses of Canadian Forces attachés	2,457	...	...	1,545
...	244,000	...	...	244,000		126,136	117,864	...	238,147

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Public service pensions				
...	70,000	...	(12,234)	57,766	(S) *Public Service Pension Adjustment Act*	57,766	...	...	67,063
					Program Summary by Business Line				
...	244,000	...	...	244,000	Public service insurance	126,136	117,864	...	238,147
...	70,000	...	(12,234)	57,766	Public service pensions	57,766	...	...	67,063
...	314,000	...	(12,234)	301,766	**Total Program**	183,902	117,864	...	305,210
...	37,842,000	...	(1,512,234)	36,329,766	**Total Ministry**	36,523,356	(193,590)	...	40,210,353

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Secretariat			
Central Administration of the Public Service Program			
Budgetary (respendable revenues)			
Resource planning and expenditure management	5,212	5,212	34,432
Human resources management	1,075,216	1,075,216	930,194
Comptrollership	530,203	530,203	71,782
Information technology and information management	187,932	187,932	408,631
Corporate administration	17,936	17,936	16,129
Total Program—Budgetary	**1,816,499**	**1,816,499**	**1,461,168**
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public service insurance			
Receipts from revolving funds	56,585,800	56,408,384	67,312,578
Total Program—Budgetary	**56,585,800**	**56,408,384**	**67,312,578**
Total Ministry—Budgetary	**58,402,299**	**58,224,883**	**68,773,746**

Revenues

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Tax revenues—		
Goods and services tax	546,346	568,363
Total tax revenues	**546,346**	**568,363**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	3,372,951	2,007,838
Adjustments to prior year's payables	6,962,222	...
	10,335,173	2,007,838
Service fees—		
Access to information requests	833	1,709
Proceeds from sales	...	25
Miscellaneous non-tax revenues—		
Parking fees	7,904,600	7,385,845
Recovery of employee benefits	4,302	670
Disciplinary penalties	70,701	17,777
Miscellaneous	125,519	13,043
	8,105,122	7,417,335
Total non-tax revenues	**18,441,128**	**9,426,907**
Total Ministry	**18,987,474**	**9,995,270**

SECTION 24

1999-2000

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

CONTENTS

	Page
Program objective and business line description	24.2
Ministry summary	24.3
Programs by business line	24.5
Transfer payments	24.6
Details of respendable amounts	24.8
Revenues	24.8

Department

Veterans Affairs Program

Objective

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Description

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objective

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Description

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	543,659,000	...	...	543,659,000	1	Operating expenditures				
...	...	8,662,302	...	8,662,302	1a	Operating expenditures				
...	...	73,090,182	...	73,090,182	1b	Operating expenditures				
...	...	...	2,500,000	2,500,000		Transfer from: TB Vote 5 (1)				
...	...	...	532,000	532,000		TB Vote 10 (1)				
...	...	...	9,321,900	9,321,900		TB Vote 15 (1)				
...	543,659,000	81,752,484	12,353,900	637,765,384		Total—Vote 1	632,453,628	5,311,756	...	580,342,112
...	1,389,426,000	...	...	1,389,426,000	5	Grants and contributions				
...	...	3,500,000	...	3,500,000	5a	Grants and contributions				
...	...	27,500,000	...	27,500,000	5b	Grants and contributions				
...	1,389,426,000	31,000,000	...	1,420,426,000		Total—Vote 5	1,401,783,607	18,642,393	...	1,377,147,528
...	48,900	...	1,816	50,716	(S)	Minister of Veterans Affairs—Salary and motor car allowances	50,716	...	...	49,978
...	12,000	...	(12,000)	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	...	...	...	...
...	175,000	...	83,679	258,679	(S)	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	258,679	...	...	340,664
...	28,217,000	...	4,323,000	32,540,000	(S)	Contributions to employee benefit plans	32,540,000	...	...	30,280,000
24,703	...	...	71,442	96,145	(S)	Spending of proceeds from the disposal of surplus Crown assets	94,764	...	1,381	116,645
...	...	...	31,827	31,827	(S)	Refunds of amounts credited to revenues in previous years	31,827	...	...	4,054
24,703	1,961,547,900	112,752,484	16,843,664	2,091,168,751		Total budgetary	2,067,213,221	23,954,149	1,381	1,988,280,981

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
602,641,645	...	...	...	602,641,645	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit $605,000,000 (Net)	(1,090,186)	...	603,731,831	(1,842,732)
						Total Program—				
24,703	**1,961,547,900**	**112,752,484**	**16,843,664**	**2,091,168,751**		**Budgetary**	**2,067,213,221**	**23,954,149**	**1,381**	**1,988,280,981**
602,641,645	**...**	**...**	**...**	**602,641,645**		**Non-budgetary**	**(1,090,186)**	**...**	**603,731,831**	**(1,842,732)**
						Veterans Review and Appeal Board Program				
...	6,844,000	...	...	6,844,000	10	Program expenditures				
...	...	785,928	...	785,928	10a	Program expenditures				
...	...	...	168,000	168,000		Transfer from: TB Vote 5 (1)				
...	...	...	192,000	192,000		TB Vote 15 (1)				
...	6,844,000	785,928	360,000	7,989,928		Total—Vote 10	7,985,930	3,998	...	7,160,073
...	1,226,000	...	188,000	1,414,000	(S)	Contributions to employee benefit plans	1,414,000	...	...	1,320,000
...	**8,070,000**	**785,928**	**548,000**	**9,403,928**		**Total Program—Budgetary**	**9,399,930**	**3,998**	**...**	**8,480,073**
						Total Ministry—				
24,703	**1,969,617,900**	**113,538,412**	**17,391,664**	**2,100,572,679**		**Budgetary**	**2,076,613,151**	**23,958,147**	**1,381**	**1,996,761,054**
602,641,645	**...**	**...**	**...**	**602,641,645**		**Non-budgetary**	**(1,090,186)**	**...**	**603,731,831**	**(1,842,732)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Collective agreements.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Veterans Affairs Program												
Benefits and services	548,176,890	545,910,304	2,500,000	2,167,822	1,420,684,679	1,402,042,286	...	...	...	...	1,971,361,569	1,950,120,412
Corporate administration—												
Budgetary	117,807,182	115,249,147	2,000,000	1,843,662	...	...	...	...	...	...	119,807,182	117,092,809
Non-budgetary	...	...	...	...	...	...	...	...	602,641,645	(1,090,186)	602,641,645	(1,090,186)
Total Program—												
Budgetary	**665,984,072**	**661,159,451**	**4,500,000**	**4,011,484**	**1,420,684,679**	**1,402,042,286**	...	...	...	...	**2,091,168,751**	**2,067,213,221**
Non-budgetary	...	...	...	...	...	...	...	...	**602,641,645**	**(1,090,186)**	**602,641,645**	**(1,090,186)**
Veterans Review and Appeal Board Program—												
Budgetary	**9,403,928**	**9,399,930**	...	...	...	...	...	...	...	...	**9,403,928**	**9,399,930**
Total Ministry—												
Budgetary	**675,388,000**	**670,559,381**	**4,500,000**	**4,011,484**	**1,420,684,679**	**1,402,042,286**	...	...	...	...	**2,100,572,679**	**2,076,613,151**
Non-budgetary	...	...	...	...	...	...	...	...	**602,641,645**	**(1,090,186)**	**602,641,645**	**(1,090,186)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Veterans Affairs Program				
					Grants				
					Benefits and services				
...	1,500,000	...	...	1,500,000	Treatment and related allowances	1,099,425	400,575	...	1,071,981
...	1,167,137,000	24,200,000	(2,200,000)	1,189,137,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards	1,182,415,836	6,721,164	...	1,154,266,853
...	750,000	...	...	750,000	Payments under the Flying Accidents Compensation Regulations	587,869	162,131	...	581,380
...	71,000	...	...	71,000	Payments of gallantry awards	11,126	59,874	...	12,143
...	40,900,000	...	...	40,900,000	War veterans allowances and civilian war allowances	37,948,781	2,951,219	...	42,862,997
...	2,000,000	...	...	2,000,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	968,074	1,031,926	...	1,005,864
...	1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	...
					Other benefits:				
...	50,000	...	...	50,000	Children of deceased veterans education assistance	38,553	11,447	...	11,766
...	50,000	...	...	50,000	University and vocational training	8,557	41,443	...	21,984
...	390,000	...	...	390,000	Assistance to Canadian veterans—Overseas district	330,836	59,164	...	370,211
...	2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*	...	2,000	...	...
...	16,319,000	...	(500,000)	15,819,000	Last Post Fund	13,639,295	2,179,705	...	12,122,923
...	6,648,000	500,000	...	7,148,000	Commonwealth War Graves Commission	6,939,989	208,011	...	6,757,305
...	70,000	...	...	70,000	United Nations Memorial Cemetery in Korea	49,462	20,538	...	50,343
...	10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...
...	175,000	...	83,679	258,679	(S) Veterans insurance actuarial liability adjustment	258,679	...	...	340,664
...	1,236,073,000	24,700,000	(2,626,321)	1,258,146,679		1,244,297,482	13,849,197	...	1,219,476,414

					Corporate administration Payments under the *War Service Grants Act*:				
...	2,000	...	(2,000)	...	(S) Re-establishment credits under section 8	...	...	...	...
...	10,000	...	(10,000)	...	(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	12,000	...	(12,000)	...		...	...	...	...
...	**1,236,085,000**	**24,700,000**	**(2,638,321)**	**1,258,146,679**	**Total—Grants**	**1,244,297,482**	**13,849,197**	...	**1,219,476,414**
					Contributions Benefits and services				
...	151,000,000	6,300,000	2,700,000	160,000,000	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	156,384,829	3,615,171	...	152,549,503
...	2,538,000	...	...	2,538,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	1,359,975	1,178,025	...	5,462,275
...	**153,538,000**	**6,300,000**	**2,700,000**	**162,538,000**	**Total—Contributions**	**157,744,804**	**4,793,196**	...	**158,011,778**
					Program Summary by Business Line				
...	1,389,611,000	31,000,000	73,679	1,420,684,679	Benefits and services	1,402,042,286	18,642,393	...	1,377,488,192
...	12,000	...	(12,000)	...	Corporate administration	...	...	...	...
...	**1,389,623,000**	**31,000,000**	**61,679**	**1,420,684,679**	**Total Program**	**1,402,042,286**	**18,642,393**	...	**1,377,488,192**
...	**1,389,623,000**	**31,000,000**	**61,679**	**1,420,684,679**	**Total Ministry**	**1,402,042,286**	**18,642,393**	...	**1,377,488,192**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances			
Repayment of loans	...	1,110,725	2,114,729
Total Ministry—			
Non-budgetary	...	1,110,725	2,114,729

Revenues

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	28,254	26,358
Total tax revenues	**28,254**	**26,358**
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	33,420	208,862
Refunds of previous years' expenditures—		
Refunds—		
War veterans allowance	545,696	576,523
Pensions	976,775	1,198,410
Other grants and contributions	156,293	176,937
Adjustments to prior year's payables	701,092	793,317
Refunds of operating and maintenance funds	370,171	1,528,604
Recovery of losses of money	38,506	21,898
	2,788,533	4,295,689
Service fees—		
Provincial hospital insurance plans for in-patient hospital services	19,534,207	20,783,307
Other in-patient hospital services	5,898,098	7,382,607
Medical services	14,430	24,698
Meals	275,513	259,526
	25,722,248	28,450,138
Proceeds from sales	2,166	2,529
Proceeds from the disposal of surplus Crown assets	71,442	117,284
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	4,479,804	5,052,222
Rental of space in hospitals	53,587	39,637
Recovery of service to foreign veterans	230,277	671,818
Medals and decorations	111,448	...
Sundry	17,633	158,146
	4,892,749	5,921,823
Total non-tax revenues	**33,510,558**	**38,996,325**
Total Ministry	**33,538,812**	**39,022,683**

[1] Interest unless otherwise indicated.

SECTION 25

1999-2000

PUBLIC ACCOUNTS OF CANADA

Index

A

ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, *see Volume I, Section 5*

ACCOUNTS RECEIVABLE, *see Volume II (Part II), Section 4*

ACQUISITION OF LAND, BUILDINGS AND WORKS, *see Volume II (Part II), Section 6*

ACQUISITON OF MACHINERY AND EQUIPMENT, *see Volume II (Part II), Section 7*

Administration Program (Indian Affairs and Northern Development), 13

AGRICULTURE AND AGRI-FOOD, 2

Atlantic Canada Opportunities Agency, 14

Atomic Energy Control Board, 17

Atomic Energy of Canada Limited, 17

Auditor General, 7

Authorities available from previous years, 1.72

Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.82

Authorities granted by statutes other than Appropriation Acts, 1.61

Authorities granted in current year Appropriation Acts, 1.39

B

Business Development Bank of Canada, 14

Business Line Description, Program objective and—*See related ministerial section*

C

Canada Council, 4

CANADA CUSTOMS AND REVENUE AGENCY, 3

Canada Deposit Insurance Corporation, 7

Canada Industrial Relations Board, 12

Canada Information Office, 20

Canada Mortgage and Housing Corporation, 20

Canada Post Corporation, 20

Canadian Artists and Producers Professional Relations Tribunal, 12

Canadian Broadcasting Corporation, 4

Canadian Centre for Management Development, 19

Canadian Centre for Occupational Health and Safety, 12

Canadian Commercial Corporation, 9

Canadian Dairy Commission, 2

Canadian Environmental Assessment Agency, 6

Canadian Film Development Corporation, 4

Canadian Food Inspection Agency, 2

CANADIAN HERITAGE, 4

Canadian Human Rights Commission, 15

Canadian Human Rights Tribunal, 15

Canadian Intergovernmental Conference Secretariat, 19

Canadian International Development Agency, 9

Canadian International Trade Tribunal, 7

Canadian Museum of Civilization, 4

Canadian Museum of Nature, 4

Canadian Polar Commission, 13

Canadian Radio-television and Telecommunications Commission, 4

Canadian Security Intelligence Service, 21

Canadian Space Agency, 14

Canadian Transportation Accident Investigation and Safety Board, 19

Canadian Transportation Agency, 22

Cape Breton Development Corporation, 17

CASH AND ACCOUNTS RECEIVABLE, *see Volume I, Section 7*

Central Administration of the Public Service Program, 23

Chief Electoral Officer, 19

CITIZENSHIP AND IMMIGRATION, 5

Civil Aviation Tribunal, 22

Commissioner for Federal Judicial Affairs, 15

Commissioner of Official Languages, 19

Competition Tribunal, 14

CONSOLIDATED ACCOUNTS, *see Volume I, Section 4*

C—*Concluded*

Copyright Board, 14

Corporate Services Program, 12

Correctional Service, 21

Crown Corporations Program, 20

D

Details of other program expenditures of other ministries, 1.11

Details of other transfer payments, 1.10

Details of respendable amounts—*See related ministerial section*

E

Economic Development Agency of Canada for the Regions of Quebec, 14

Economic, Social and Financial Policies Program, 7

Employer Contributions to Insurance Plans Program, 23

Enterprise Cape Breton Corporation, 14

ENVIRONMENT, 6

Export Development Corporation, 9

F

Farm Credit Corporation, 2

Federal Court of Canada, 15

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume II (Part II), Section 11*

Federal-Provincial Transfers Program, 7

FINANCE, 7

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see Volume II (Part II), Section 2*

FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume II (Part II), Section 1*

FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS OF THE AUDITOR GENERAL, *see Volume I, Section 1*

FINANCIAL STATEMENTS—OTHER INFORMATION RELATED TO THE, *see Volume I, Section 10*

F—*Concluded*

FISHERIES AND OCEANS, 8

FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 9

FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*

Freshwater Fish Marketing Corporation, 8

G

Government Contingencies and Centrally Financed Programs, 23

Government Services Program, 20

GOVERNOR GENERAL, 10

H

Hazardous Materials Information Review Commission, 11

HEALTH, 11

House of Commons, 18

HUMAN RESOURCES DEVELOPMENT, 12

Human Resources Investment and Insurance Program, 12

I

Immigration and Refugee Board of Canada, 5

Income Security Program, 12

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 13

Indian and Inuit Affairs Program, 13

INDUSTRY, 14

INTEREST-BEARING DEBT, *see Volume I, Section 6*

International Development Research Centre, 9

International Joint Commission, 9

J

JUSTICE, 15

L

Labour Program, 12

Law Commission of Canada, 15

Leadership Network, The, 19

Library of Parliament, 18

LOANS, INVESTMENTS AND ADVANCES, *see Volume I, Section 9*

M

Medical Research Council, 11

Millennium Bureau of Canada, 19

Ministerial expenditures by standard object, 1.12

Ministerial expenditures by type, 1.4

Ministerial revenues by main classification, 1.20

Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat, Canadian Section, 9

National Archives of Canada, 4

National Arts Centre Corporation, 4

National Battlefields Commission, 4

National Capital Commission, 4

NATIONAL DEFENCE, 16

National Energy Board, 17

National Film Board, 4

National Gallery of Canada, 4

National Library, 4

National Museum of Science and Technology, 4

National Parole Board, 21

National Research Council of Canada, 14

National Round Table on the Environment and the Economy, 19

NATURAL RESOURCES, 17

N—*Concluded*

Natural Sciences and Engineering Research Council, 14

Non-lapsing authorities granted/repealed in the current year, 1.80

Northern Affairs Program, 13

Northern Pipeline Agency, 9

O

Office of the Correctional Investigator, 21

Office of the Superintendent of Financial Institutions, 7

Offices of the Information and Privacy Commissioners of Canada, 15

OTHER GOVERNMENT-WIDE INFORMATION, *see Volume II (Part II), Section 12*

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, *see Volume I, Section 10*

OTHER MISCELLANEOUS INFORMATION, *see Volume II (Part II), Section 13*

P

Parks Canada Agency, 4

PARLIAMENT, 18

Patented Medicine Prices Review Board, 11

PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume II (Part II), Section 10*

PRIVY COUNCIL, 19

PROFESSIONAL AND SPECIAL SERVICES, *see Volume II (Part II), Section 5*

Program objective and business line description—*See related ministerial section*

Programs by bysiness line—*See related ministerial section*

PUBLIC DEBT CHARGES, *see Volume II (Part II), Section 9*

Public Debt Program, 7

Public Service Commission, 4

P —*Concluded*

Public Service Staff Relations Board, 19

PUBLIC WORKS AND GOVERNMENT SERVICES, 20

R

Recapitulation of external expenditures by standard object, 1.19

Recapitulation of external expenditures by type, 1.9

Recapitulation of external revenues by main classification, 1.25

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT, *see Volume I, Section 3*

Revenues—*See related ministerial section*

Royal Canadian Mint, 20

Royal Canadian Mounted Police, 21

Royal Canadian Mounted Police External Review Committee, 21

Royal Canadian Mounted Police Public Complaints Commission, 21

S

Security Intelligence Review Committee, 19

Senate, The, 18

Social Sciences and Humanities Research Council, 14

SOLICITOR GENERAL, 21

Source and disposition of authorities by type (voted and statutory), 1.34

Source and disposition of budgetary authorities by ministry, 1.27

Source and disposition of non-budgetary authorities by ministry, 1.32

Standards Council of Canada, 14

Statement of revenues and expenditures, 1.3

Statistics Canada, 14

Status of Women—Office of the Co-ordinator, 4

SUMMARY TABLES, 1

SUPPLEMENTARY FINANCIAL INFORMATION, *see Volume I, Section 2*

SUPPLEMENTARY INFORMATION REQUIRED BY THE *FINANCIAL ADMINISTRATION ACT, see Volume II (Part II), Section 3*

Supreme Court of Canada, 15

T

Tax Court of Canada, 15

Transfer payments—*See related ministerial section*

TRANSFER PAYMENTS, *see Volume II (Part II), Section 8*

TRANSPORT, 22

TREASURY BOARD, 23

V

VETERANS AFFAIRS, 24

Veterans Affairs Program, 24

Veterans Review and Appeal Board Program, 24

W

Western Economic Diversification, 14

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2000

Volume II

Part II

Additional Information and Analyses

Canada

© Minister of Public Works and Government Services Canada 2000

Available in Canada through
your local bookseller
or by mail from
Canadian Government Publishing
Ottawa, Canada K1A 0S9
Catalogue No. P51-1/2000-2-2E
ISBN 0-660-18107-X

VOLUME II (PART II)

1999-2000

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction
1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations
3. Supplementary Information Required by the *Financial Administration Act*
4. Accounts Receivable
5. Professional and Special Services
6. Acquisition of Land, Buildings and Works
7. Acquisition of Machinery and Equipment
8. Transfer Payments
9. Public Debt Charges
10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
11. Federal-Provincial Shared-Cost Programs
12. Other Government-Wide Information
13. Other Miscellaneous Information
14. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act.*

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entity (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

CONTENTS

	Page
Canadian Grain Commission	1.2
Canadian Intellectual Property Office	1.8
Canadian Pari-Mutuel Agency	1.14
Consulting and Audit Canada	1.18
CORCAN	1.23
Defence Production	1.27
Geomatics Canada	1.29
Government Telecommunications and Informatics Services	1.35
National Film Board	1.40
Optional Services	1.47
Parks Canada Enterprise Units	1.53
Passport Office	1.57
Real Property Disposition	1.61
Real Property Services	1.65
Staff Development and Training	1.71
Townsites	1.76
Translation Bureau	1.80

Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Canadian Grain Commission's financial services develops and disseminates financial management and accounting policies and issues, specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organization arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 2000 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

BARRY SENFT
Chief Commissioner

DENNIS N. KENNEDY
Chief Operating Officer

August 15, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	**Actual**	**Estimates**	**Actual**
Net surplus (deficit) for the year		11,708		(11,149)
Add: items not requiring use of funds				
Amortization	1,700	1,095	2,500	1,496
Termination benefits		637		414
Gain on asset disposal		(67)		(2)
	1,700	1,665	2,500	1,908
Operating (use) of funds	1,700	13,373	2,500	(9,241)
Net capital acquisitions	(2,000)	(1,513)	(2,500)	(674)
Working capital change		(11,406)		6,564
Other items		751		3,146
Authority (used) provided	(300)	1,205		(205)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,171)	(1,717)
Add: PAYE charges against the appropriation account after March 31	19,781	207
Less: amounts credited to the appropriation account after March 31	20,325	
Net authority provided, end of year	(2,715)	(1,510)
Authority limit	12,000	12,000
Unused authority carried forward	14,715	13,510

Canadian Grain Commission Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

June 9, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Government of Canada (Note 4)	22,354	1,855
Outside parties	3,547	3,198
Prepaid expenses	72	40
Accountable advances to employees	16	10
	25,989	5,103
Capital assets—at cost (Note 3)	10,856	9,578
Less: accumulated amortization	7,734	6,941
	3,122	2,637
	29,111	7,740

	2000	1999
LIABILITITES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	16,141	7,751
Outside parties	1,133	407
Salaries payable	2,020	1,539
Vacation payable	1,300	1,145
Deferred revenues	353	629
	20,947	11,471
Long-term		
Allowance for employee termination benefits	2,308	1,667
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority	(2,171)	(1,717)
Accumulated surplus (deficit)	3,086	(8,622)
	5,856	(5,398)
	29,111	7,740

The accompanying notes form an integral part of these financial statements.

Approved by:

B. SENFT
Commissioner

DOUGLAS STOW
Commissioner

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Revenues		
Service fees	40,432	34,968
Special appropriation (Note 4)	20,139	117
Parliamentary appropriation (Note 4)	6,280	6,280
Japanese certification	958	908
License fees	223	220
	68,032	42,493
Expenses		
Salaries and employee benefits	44,452	43,054
Employee termination benefits	637	414
Rent	3,322	3,314
Repairs, supplies and miscellaneous	2,795	1,607
Travel and removal	1,822	1,332
Amortization	1,095	1,496
Professional and special services	1,024	1,123
Communications	881	1,019
Postage and freight	363	285
Gain on disposal of capital assets	(67)	(2)
	56,324	53,642
Net income (loss) for the year	11,708	(11,149)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year	11,708	(11,149)
Non-cash items		
Amortization	1,095	1,496
Provision for employee termination benefits	637	414
Gain on disposal of capital assets	(67)	(2)
	13,373	(9,241)
Change in other assets and liabilities	(11,406)	6,564
Net financial resources provided by operating activities	1,967	(2,677)
Investing activities:		
Capital assets purchased	(1,583)	(680)
Proceeds on disposal of capital assets	70	6
Net financial resources used in investing activities	(1,513)	(674)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	454	(3,351)
Accumulated net charge against the Fund's authority, beginning of year	1,717	5,068
Accumulated net charge against the Fund's authority, end of year	2,171	1,717

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Accumulated (deficit) surplus at beginning of year	(8,622)	2,527
Net income (loss) for the year	11,708	(11,149)
Accumulated surplus (deficit), end of year	3,086	(8,622)

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to $12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of assistant commissioners and the supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is $6.28 million.

On January 21, 1999, an order in council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operational effective April 1, 1999.

On February 1, 2000, the Grain Futures Act was repealed and the Canadian Grain Commission's role as the Supervisor of the Winnipeg Commodity Exchange was assumed by the Manitoba Securities Commission. The $0.2 million of parliamentary appropriation relating to this role ceases as of April 1, 2000, although an appropriation will be received in 2001 for actual expenditures incurred in effecting this transition.

In addition to the *Canada Grain Act*, the Canadian Grain Commission also exercises certain responsibilities under the *Financial Administration Act* and associated regulations.

2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of assistant commissioners, the supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

estimated to be $6.1 million at March 31, 2000. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets—at cost	Balance April 1, 1999	Acquisition	Disposals	Balance March 31, 2000
	(in thousands of dollars)			
Scientific equipment	3,063	150	28	3,185
Office equipment	775	56	20	811
Operational equipment	332	164	1	495
Computer equipment	3,380	998	256	4,122
Leasehold improvements	2,028	215		2,243
	9,578	1,583	305	10,856

Accumulated amortization	Balance April 1, 1999	Amortization	Decrease	Balance March 31, 2000
	(in thousands of dollars)			
Scientific equipment	2,194	315	28	2,481
Office equipment	566	70	20	616
Operational equipment	128	36		164
Computer equipment	2,782	424	254	2,952
Leasehold improvements	1,271	250		1,521
	6,941	1,095	302	7,734

4. Parliamentary appropriation

Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2000	1999
	(in thousands of dollars)	
Salaries and employee benefits	3,766	3,712
Rent	752	611
Repairs, supplies and miscellaneous	803	434
Capital assets	224	107
Professional and special services	83	77
Communications	33	65
Travel and removal	121	55
Postage and freight	39	27
Employee termination benefits	60	39
Total expenditures paid by parliamentary appropriation	5,881	5,127
Less: capital assets charged to the balance sheet	224	107
Grain Research Laboratory parliamentary appropriation revenues	5,657	5,020
Appointments parliamentary appropriation revenue	623	1,260
Total parliamentary appropriation revenue	6,280	6,280

Appointments

The costs associated with the appointments by the Governor in Council of the assistant commissioners and the supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2000	1999
	(in thousands of dollars)	
Salaries and employee benefits	470	929
Travel and removal	62	85
Professional and special services	6	53
Communications	38	70
Repairs, supplies and miscellaneous	15	47
Rent	24	58
Employee termination benefits	6	11
Postage and freight	2	7
Appointments parliamentary appropriation revenue	623	1,260

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

The Federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of $83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations of $20 million in 2000, $14 million in 2001, $15 million in 2002, $17 million in 2003 and $17 million in 2004. The $20 million appropriation for 2000 was approved by the Treasury Board during the year, and was received subsequent to year end. The $14 million appropriation for 2001 was also approved by the Treasury Board prior to year end. Future years' appropriations will be confirmed in future Federal government budgets.

Also included in special appropriations for the year is $139,000 relating to the Special Crops Insurance Program.

5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2001	2,873
2002	2,617
2003	187
2004	122
2005	122

6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

CIPO maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2000 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

MAUREEN DOUGAN
Chief Operating Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

July 20, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(4,022)	9,595	100	(2,813)
Add: items not requiring use of funds	11,014	14,356	13,300	13,339
Operating source of funds	6,992	23,951	13,400	10,526
Net capital acquisitions	(931)	(1,941)	(9,569)	(6,186)
Working capital change (Note 8)	(1,170)	(802)	(8,547)	(8,130)
Other items		(3,717)	(5,820)	4,562
Authority provided (used)	4,891	17,491	(10,536)	772

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
(Debit) balance in the accumulated net charge against the Fund's authority	(27,958)	(12,138)
Transfer from Treasury Board Vote 5	(433)	(237)
	(28,391)	(12,375)
Add: PAYE charges against the appropriation account after March 31	5,143	6,142
Less: amounts credited to the appropriation account after March 31	2,127	1,217
Net authority provided, end of year	(25,375)	(7,450)
Authority limit	15,000	15,000
Unused authority carried forward	40,375	22,450

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 9, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	(Restated Note 3) 1999
ASSETS		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	1,450	817
Outside parties	1,200	754
Unbilled revenues	5,246	5,781
Prepaid expenses	23	70
	7,921	7,424
Capital assets (Note 4)	82,218	94,633
Unbilled revenues	703	323
	90,842	102,380

	2000	(Restated Note 3) 1999
LIABILITIES		
Current		
Deposit accounts	475	381
Accounts payable		
Government of Canada	2,472	1,697
Outside parties	5,201	5,868
Deferred revenues	12,827	13,334
	20,975	21,280
Employee termination benefits and vacation pay	2,509	2,050
Deferred revenues	15,865	14,947
	18,374	16,997
Deferred capital assistance (Note 5)	46,290	52,675
Contractual obligations (Note 7)		
Contingencies (Note 11)		
EQUITY OF CANADA (Note 6)		
Accumulated net charge against the Fund's authority	(27,958)	(12,138)
Accumulated surplus	33,161	23,566
	5,203	11,428
	90,842	102,380

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues	70,980	64,298
Expenses		
Salaries and employee benefits	35,897	38,537
Amortization of capital assets	14,356	13,339
Professional services	9,625	14,756
Accommodation	4,084	3,448
Materials and supplies	1,403	1,058
Information	867	596
Communications	530	599
Travel	196	377
Freight and postage	256	250
Repairs and maintenance	249	235
Training	87	140
Rentals	148	161
	67,698	73,496
Profit (loss) before amortization of deferred capital assistance and loss on disposal of capital assets	3,282	(9,198)
Amortization of deferred capital assistance	6,385	6,385
Profit (loss) before disposal of capital assets	9,667	(2,813)
Loss on disposal of capital assets	(72)	
Net profit (loss)	9,595	(2,813)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	23,566	26,379
Net profit (loss) for the year	9,595	(2,813)
Balance, end of year (Note 6)	33,161	23,566

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss)	9,595	(2,813)
Add: amortization of capital assets	14,356	13,339
Add: loss on disposal of capital assets	72	
Less: amortization of deferred capital assistance	6,385	6,385
	17,638	4,141
Changes in current assets and liabilities (Note 8)	(802)	(8,130)
Changes in other assets and liabilities		
Unbilled revenues	(380)	373
Employee termination benefits and vacation pay	459	512
Deferred revenues	918	3,870
	997	4,755
Net financial resources provided by operating activities	17,833	766
Investing activities:		
Capital assets acquired	(2,013)	(6,186)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	15,820	(5,420)
Accumulated net charge against the Fund's authority account, beginning of year	12,138	17,558
Accumulated net charge against the Fund's authority account, end of year (Note 6)	27,958	12,138

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The CIPO grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of $15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Revenue recognition

Revenue derived from processing patent, trade mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10-15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period
Systems	estimated useful life, beginning in year of deployment

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2000, the Treasury Board liability for CIPO employees is $4.7 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act.*

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

3. Previous year

The 1999 comparitive figures have been restated for a prior year error in the calculation of long-term deferred revenue relating to patents. The effect of this restatement is to increase deferred revenue and decrease revenue and accumulated surplus by $1,030,000.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

4. Capital assets and accumulated amortization

	Cost March 31, 1999	Net Additions	Cost March 31, 2000	Accumulated amortization	Net carrying value
	(in thousands of dollars)				
Leasehold improvements	10,491	502	10,993	4,216	6,777
Software	850	(4)	846	621	225
Hardware	7,223	6	7,229	4,435	2,794
Equipment	143		143	65	78
Furniture	1,709		1,709	433	1,276
Systems					
INTREPID	3,735		3,735	1,505	2,230
TechSource	93,423	187	93,610	28,350	65,260
Other	2,666	1,095	3,761	622	3,139
Systems under development	284	155	439		439
Total	120,524	1,941	122,465	40,247	82,218

5. Deferred capital assistance

CIPO received $63,848 from the Crown for the development of the TechSource automation project, which was implemented in 1997-98.

	(in thousands of dollars)
Deferred capital assistance contribution	63,848
Accumulated amortization	17,558
Net book value	46,290

This amount was recorded as a capital asset (Note 4) and deferred capital assistance in the year received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

6. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448 upon establishment of the Revolving Fund.

7. Contractual obligations

TechSource

CIPO has contracted IBM Canada to provide maintenance services for the TechSource system. Amounts committed are:

Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2001	3,177
2002	3,180
	6,357

8. Changes in current assets and liabilities

Components of the change in current assets and liabilities include:

	2000	1999
	(in thousands of dollars)	
Accounts receivable	(1,079)	579
Unbilled revenues (short term)	535	262
Prepaid expenses	47	(47)
Deposit accounts	94	(104)
Accounts payable	108	(6,691)
Deferred revenues (short term)	(507)	(2,129)
	(802)	(8,130)

Canadian Intellectual Property Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

10. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

11. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

12. Income taxes

CIPO is not subject to income taxes.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

D. KAM
A/Senior Financial Officer

June 21, 2000

STATEMENT OF AUTHORITY (USED)
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net loss for the year		(304)		(936)
Add: items not requiring use of funds	150	89	150	168
Operating sources (use) of funds	150	(215)	150	(768)
Net capital acquisitions	(150)	(62)	(150)	(108)
Working capital change		(55)		364
Other items		55		(364)
Authority used		(277)		(876)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31
(in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(1,578)	(1,901)
Add: PAYE charges against the appropriation account after March 31	1,725	1,134
Less: amounts credited to the appropriation account after March 31	670	34
Net authority provided, end of year	(523)	(801)
Authority limit	2,000	2,000
Unused authority carried forward	2,523	2,801

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Outside parties	670	34
Accountable advance to employees	18	16
	688	50
Capital assets, appraisal plus additions at cost (Note 3)	1,519	1,797
Less: accumulated amortization	965	1,166
	554	631
	1,242	681

	2000	1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	1,725	1,134
Vacation pay	108	117
	1,833	1,251
Long-term		
Allowance for employee termination benefits	400	440
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,578)	(1,901)
Accumulated surplus	587	891
	(991)	(1,010)
	1,242	681

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Pari-mutuel levy	14,099	13,594
Others	2	4
	14,101	13,598
Operating expenses		
Personnel		
Salaries and wages	3,474	3,328
Contribution to employee benefit plans	731	680
Allowance for employee termination benefits	(49)	28
Information	19	10
Professional and special services		
Drug control	5,105	5,252
Race patrol	3,182	3,125
Photo finish	566	571
Drug research		309
Other professional and special services	428	210
Transportation and communications	512	466
Rentals	156	171
Utilities, materials and supplies	134	222
Amortization	112	130
Loss on disposal of capital assets	26	9
Purchased repairs and maintenance	9	23
Total expenditures	14,405	14,534
Net loss	(304)	(936)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year as previously reported	891	1,827
Net loss for the year	(304)	(936)
Balance, end of year	587	891

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities:		
Net loss before extraordinary items	(304)	(936)
Add:		
Amortization	112	130
Loss on disposal of capital assets	26	9
Allowance for employee termination benefits	(49)	28
	(215)	(769)
Change in current assets and liabilities	(55)	364
Change in other assets and liabilities	(40)	6
Payments on and change in allowance for employee termination benefits	49	(28)
Net financial resources provided by operating activities	(261)	(427)
Investing activities:		
Capital assets:		
Purchased	(62)	(108)
Net financial resources used by investing activities	(62)	(108)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(323)	(535)
Accumulated net charge against the Fund's authority account, beginning of year	1,901	2,436
Accumulated net charge against the Fund's authority account, end of year	1,578	1,901

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	243	3	41	205
Electronic data processing equipment	832	36	281	587
Automotive	48	23	18	53
Buildings	575			575
Land	99			99
	1,797	62	340	1,519

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	179	13	38	154
Electronic data processing equipment	630	75	256	449
Automotive	48	1	19	30
Buildings	309	23		332
	1,166	112	313	965

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organisation.

Approved by:

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service

C. OUIMET
Chief Executive Officer
Consulting and Audit Canada

July 7, 2000

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net profit for the year	200	2,882	200	2,454
Add: items not requiring use of funds	1,200	445	1,300	552
Operating source of funds	1,400	3,327	1,500	3,006
Net capital acquisitions	(500)	(11)	(500)	(54)
Working capital change (Note 6)	200	(2,840)	100	232
Other items		2,987		(523)
Authority provided	1,100	3,463	1,100	2,661

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	9,637	10,113
Add: PAYE charges against the appropriation account after March 31	16,271	28,262
Less: amounts credited to the appropriation account after March 31	21,901	30,711
Net authority used, end of year	4,007	7,664
Authority limit	25,101	25,101
Unused authority carried forward	21,094	17,437

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada Revolving Fund as at March 31, 2000, the statement of operations, accumulated deficit and the statement of cash flows for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 26, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	(Restated Note 3) 1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	22,043	32,675
Outside parties	357	197
	22,400	32,872
Capital assets (Note 4)	62	153
	22,462	33,025

	2000	(Restated Note 3) 1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	653	11,527
Outside parties	17,505	19,943
	18,158	31,470
Allowance for employee termination benefits	2.427	2,084
	20,585	33,554
Contractual commitments (note 5)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	9,637	10,113
Accumulated deficit	(7,760)	(10,642)
	22,462	33,025

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues		
Consulting and audit services	93,703	76,886
Recovery - Shared systems support centre costs	19,952	23,140
	113,655	100,026
Direct costs	77,894	69,545
Gross operating profit	35,761	30,481
Operating expenses		
Salaries and employee benefits	25,091	21,235
Provision for employee termination benefits	343	464
Professional and special services	2,919	2,651
Repairs, supplies and miscellaneous	1,623	933
Occupancy costs	1,386	1,285
Interest on drawdown	623	535
Communications	442	460
Travel	199	217
Amortization	102	88
Rentals	72	49
Information	43	65
Freight	36	45
	32,879	28,027
Net income	2,882	2,454

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net income for the year	2,882	2,454
Items not affecting use of authority		
Amortization	102	88
Increase in provision for employee termination benefits	343	464
	3,327	3,006
Working capital change (Note 6)	(2,840)	231
Funds provided by operating activities	487	3,237
Investing activities:		
Capital assets acquisitions	(11)	(54)
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Net decrease in accumulated net charge against the Fund's authority	476	5,417
Accumulated net charge against the Fund's authority, beginning of year	(10,113)	(15,530)
Accumulated net charge against the Fund's authority, end of year	(9,637)	(10,113)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	(10,642)	(13,915)
Adjustment to accumulated deficit beginning of year (Note 3)		(1,415)
Accumulated deficit, beginning of year as restated	(10,642)	(15,330)
Net income	2,882	2,454
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Balance, end of year	(7,760)	(10,642)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and Purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of $30,000,000 to fund operations. This limit was later adjusted by $4,899,387 to $25,100,163 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of $10,000 or more are being capitalized. Capital assets consisting of computer equipment and software are stated at cost and are amortized over 3 years commencing the month after acquisition on a straight-line basis.

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at $3,168,000 (1999—$3,422,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, CAC changed its accounting policy to capitalize assets having an initial purchase cost of $10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of $1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by $1,406,000 in fiscal 1999-2000 ($1,013,000 in 1998-99); net profit decreased by $393,000 in fiscal 1999-2000 (increased by $402,000 in 1998-99); and accumulated deficit increased by $1,406,000 in fiscal 1999-2000 ($1,013,000 in 1998-99).

Consulting and Audit Canada Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	(Restated Note 3) Balance beginning of year	Acquisitions	Disposals	Balance end of year
	(in thousands of dollars)			
Computer equipment and software	1,789	11		1,800

Accumulated amortization	(Restated Note 3) Balance beginning of year	Amortizations	Disposals	Balance end of year
	(in thousands of dollars)			
Computer equipment and software	1,636	102		1,738
Net	153			62

5. Contractual commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis but the exact payments are not yet known. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2000-2001	363
2001-2002	219
2002-2003	67
2003-2004	12
2004-2005	2
	663

6. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	22,400	32,872	10,472
Current liabilities	18,158	31,470	(13,312)
	(4,242)	(1,402)	(2,840)

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation of the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements have been examined by an external auditor in preparation for full audit of 2000-2001 statements but no audit opinion was requested. The accounting policies followed in the preparation for the financial statements may differ in some respects to those generally accepted in the private sector.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability for Government funds and the safeguarding of the Fund's assets.

Approved by:

BILL RAVEN
A/Comptroller

SUDIN RAY
Chief executive officer

August 23, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(2,870)	(4,276)	1,400	(2,820)
Add: items not requiring use of funds	2,690	3,142	3,600	3,465
Operating source of funds	(180)	(1,134)	5,000	645
Net capital acquisitions	(2,065)	(1,030)	(3,300)	(1,524)
Working capital change	(1,530)	(5,463)	(700)	1,109
Changes in balance sheet long-term items				
Termination benefits	(75)	(71)	(200)	(58)
Deferred charges	(579)	318	(100)	(733)
Cash provided	(4,429)	(7,380)	700	(561)
Net adjustments to convert to modified cash accounting basis (1)		1,971		1,605
Authority (used) provided	(4,429)	(5,409)	700	1,044

(1) These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year P-13 transactions.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net cash disbursements against the Fund's authority account	44,098	36,718
Add: PAYE charges against the appropriation account after March 31	6,468	11,623
Less:		
Amounts credited to the appropriation after March 31	13,254	16,474
Transfer from TB Vote 5	142	
Other items		(36)
Net authority used, end of year	37,170	31,903
Authority limit	45,000	45,000
Unused authority carried forward	7,830	13,097

CORCAN Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	21,345	16,194
Outside parties	2,928	2,483
Less: allowance for doubtful accounts	(383)	201
	23,890	18,476
Inventories (Note 3)	12,694	11,219
Livestock	4,123	3,675
Other	19	103
	40,726	33,473
Capital assets (Note 4)		
At cost	28,375	28,735
Less: accumulated amortization	18,387	17,170
	9,988	11,565
Other		
Deferred charges less amortization	640	1,169
	51,354	46,207

	2000	1999
LIABILITIES		
Current		
Accounts payable (Note 5)		
Government of Canada	6,670	5,852
Outside parties	7,873	6,052
Deferred revenues		849
	14,543	12,753
Long-term		
Employee termination benefits	2,056	1,803
	16,599	14,556
EQUITY OF CANADA		
Contributed capital	10,086	10,086
Accumulated net charges against the Fund's authority	44,098	36,718
Accumulated deficit	(19,429)	(15,153)
	24,669	21,565
	51,354	46,207

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Manufacturing	18,781	21,770
Training and correctional activities	16,310	16,310
Construction activities	15,347	15,481
Agribusiness (including Forestry)	10,632	10,866
Graphics	4,876	2,465
Textile	4,481	5,952
	70,427	72,844
Expenses		
Cost of goods sold		
Manufacturing	19,970	20,060
Construction activities	15,708	14,565
Agribusiness (including Forestry)	12,075	12,576
Textile	4,666	5,584
Graphics	4,438	2,915
	56,857	55,700
Gross margin	13,570	17,144
Administrative expenses	8,406	5,238
Operating expenses	8,322	9,271
Selling and marketing expenses	4,188	4,212
Cost of capital	1,428	1,369
	22,344	20,090
Net operating loss	(8,774)	(2,946)
Other revenues and expenses (Note 6)	4,498	126
Net loss	(4,276)	(2,820)

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year	(15,153)	(12,333)
Net loss for the year	(4,276)	(2,820)
Balance, end of year	(19,429)	(15,153)

CORCAN Revolving Fund—*Continued*

STATEMENT OF CHANGES IN THE FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities:		
Net loss for the year	(4,276)	(2,820)
Add:		
Provision for termination benefits	324	433
Amortization	2,606	2,693
Amortization of deferred charges	212	339
	(1,134)	645
Changes in current assets and liabilities	(5,463)	1,109
Changes in other assets and liabilities:		
Deferred charges	318	(733)
Payments on and changes in provision for employee termination benefits	(71)	(58)
Net financial resources provided (used) by operating activities	(6,350)	963
Investing activities:		
Capital assets purchased	(1,030)	(1,524)
Net financial resources provided (used) by investing activities	(1,030)	(1,524)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(7,380)	(561)
Accumulated net charge against the Fund's authority account, beginning of year	(36,718)	(36,157)
Accumulated net charge against the Fund's authority account, end of year	(44,098)	(36,718)

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time. An amount of $15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

An additional permanent allocation was approved on June 8, 2000 for paylist shortfall of the current year. The additional amount of $142,385 was reflected in this current year's calculation of Unused/Used Authority.

2. Significant accounting policies

Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Inventories

Inventories are valued as follows: work in progress and finished goods at standard cost and raw materials at cost.

Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

CORCAN Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Inventories

	2000	1999
	(in thousands of dollars)	
Raw materials (based on actual costs)	5,027	5,679
Work in progress (based on standard costs)	388	304
Finished goods (based on standard costs)	8,149	5,236
	13,564	11,219
Provision for obsolete inventory	(870)	
	12,694	11,219

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	24,176	290	(1,068)	23,398
Office furniture and equipment	1,079	90	(3)	1,166
Computer equipment	3,313	467	(591)	3,189
Vehicle fleet	167	472	(17)	622
	28,735	1,319	(1,679)	28,375

Accumulated amortization	Balance at beginning of year	Amortization	Adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	13,952	1,960	(1,412)	14,500
Office furniture and equipment	449	119	(292)	276
Computer equipment	2,662	476	5	3,143
Vehicle fleet	107	51	309	467
	17,170	2,606	(1,390)	18,386

5. Current liabilities

The details of the current liabilities are as follows:

	2000	1999
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	779	527
Employee benefits to transfer to Treasury Board		
Health insurance benefits	819	767
Employee benefit plans	2,981	2,825
	3,800	3,592
Tax collected—Revenue Canada	663	364
Interest payable—Finance	1,428	1,369
	6,670	5,852
Outside parties	7,873	6,052
Deferred revenues		849
	14,543	12,753

6. Other revenues and expenses

	2000	1999
	(in thousands of dollars)	
Included:		
Additional CSC funding	4,349	
Misc. revenues and adjustments	149	126
	4,498	126

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 1999-2000 fiscal year.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS
Assistant Deputy Minister,
Supply Operations Service

July 7, 2000

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 [1]	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 [1]	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM
Director General, Finance
(Senior full-time financial officer)

BRUCE HOLDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

August 24, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income (loss)	500	(619)	400	(167)
Add: items not requiring use of funds— Amortization	300	515	300	424
Operating source of funds	800	(104)	700	257
Net capital acquisitions	(200)	(891)	(300)	(517)
Working capital change	200	380	(1,000)	(742)
Other items	37	(440)	26	870
Authority provided (used)	837	(1,055)	(574)	(132)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority account	2,020	1,426
Add: PAYE charges against the appropriation account after March 31	1,215	1,002
Less: amounts credited to the appropriation account after March 31	517	765
Net authority used, end of year	2,718	1,663
Authority limit	8,000	8,000
Unused authority carried forward	5,282	6,337

Geomatics Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
AUDIT AND EVALUATION BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 2000 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
August 8, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable (Note 3)		
Government of Canada	845	998
Outside parties	2,477	2,662
Inventory (Note 4)	3,110	2,786
Work in process		111
Deferred expenses		242
Prepaid expenses		1
	6,432	6,800
Capital (Note 5)		
At cost	4,157	3,266
Less: accumulated amortization	1,779	1,264
	2,378	2,002
	8,810	8,802

	2000	1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,912	2,246
Outside parties	164	272
Deferred revenues	405	951
	3,481	3,469
Long-term		
Termination benefits payable	113	92
EQUITY OF CANADA		
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	2,020	1,426
Reserve for replacement of printing presses (Note 7)	1,600	1,600
Accumulated surplus	158	777
	5,216	5,241
	8,810	8,802

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Product revenues	10,264	9,845
Services revenues	5,290	4,433
Consulting revenues	537	1,373
	16,091	15,651
Cost of sales (Note 6)	2,848	2,721
Income before direct and indirect expenses	13,243	12,930
Direct expenses		
Salaries	4,785	4,352
Employee benefits	1,169	1,040
Professional and special services	3,126	3,029
Transportation and communication	719	728
Rentals	571	365
Utilities, materials and supplies	518	612
Purchased repair and upkeep	455	380
Information	249	171
Other expenditures	11	25
	11,603	10,702
Indirect expenses		
Sector services	916	964
Occupancy	531	537
Corporate services	452	532
Amortization (Note 5)	384	293
Interest	23	7
Provision for employee termination benefits	11	12
Bad debts	(58)	50
	2,259	2,395
Total expenses	13,862	13,097
Net loss	(619)	(167)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Surplus, beginning of year	777	1,744
Net loss	(619)	(167)
Transfer to reserve for replacement of printing presses (Note 7)		(800)
Surplus, end of year	158	777

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Operating activities:		
Net loss	(619)	(167)
Add: amortization	515	424
	(104)	257
Working capital change	380	(742)
Changes in provision for employee termination benefits	21	23
Net financial resources provided (used) by operating activities	297	(462)
Investing activities:		
Capital assets purchased (Note 5)	(891)	(517)
Net financial resources used by investing activities	(891)	(517)
Net financial resources (used) and change in the accumulated net charge against the Fund's authority account, during the year	(594)	(979)
Accumulated net charge against the Fund's authority account, beginning of year	(1,426)	(447)
Accumulated net charge against the Fund's authority account, end of year	(2,020)	(1,426)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $8,000,000.

2. Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(b) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

(c) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(d) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

EDP equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(e) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of Geomatics Canada Revolving Fund (April 1, 1994) is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(g) Corporate and sector overhead

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary) or the number of business units (sector or sector's components).

(h) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Accounts receivable

The outside parties receivables are as follows:

	2000	1999
	(in thousands of dollars)	
Receivables	2,596	2,839
Allowance for doubtful accounts	(119)	(177)
Total	2,477	2,662

4. Inventory

The inventory of maps on hand includes only those printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of goods sold when a sale occurs. The inventory of materials includes only the material used by the printing unit that was on hand at the end of the fiscal year.

	2000	1999
	(in thousands of dollars)	
Maps		
Topographic maps	2,516	2,061
Aeronautical maps	209	290
Geographic maps	47	124
Other	57	30
	2,829	2,505
Materials		
Paper	219	239
Plate	27	15
Ink	35	27
	281	281
Total	3,110	2,786

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP equipment	1,672	480		2,152
Furniture	191	4		195
Instruments	3			3
Mechanical equipment	38	404		442
Office equipment	81	3		84
Vehicles	12			12
Printing equipment	988			988
Scientific equipment	281			281
Total	3,266	891		4,157

Accumulated amortization	Balance at beginning of year	Amortization[1]	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP equipment	707	334		1,041
Furniture	159	5		164
Instruments	3			3
Mechanical equipment	33	11		44
Office equipment	69	11		80
Vehicles	12			12
Printing equipment	252	126		378
Scientific equipment	29	28		57
Total	1,264	515		1,779

---

(1) Included in cost of sales is $131,399 for amortization expenses ($131,000 in 1998-99).

Geomatics Canada Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Information by activity

	2000			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,458	855	5	5,318
External customers	5,806	4,435	532	10,773
Total revenues	10,264	5,290	537	16,091
Cost of sales	2,267	581		2,848
Income before direct and indirect expenses	7,997	4,709	537	13,243
Direct expenses	6,731	4,288	584	11,603
Indirect expenses	1,781	386	92	2,259
Total expenses	8,512	4,674	676	13,862
Net (loss) income	(515)	35	(139)	(619)
Identifiable assets				
Financial assets	4,597	1,142	693	6,432
Capital assets	944	1,425	9	2,378
Capital expenditures	394	494	3	891
Amortization	293	213	9	515

	1999			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,355	747	528	5,630
External customers	5,490	3,686	845	10,021
Total revenues	9,845	4,433	1,373	15,651
Cost of product sales	2,252	469		2,721
Income before direct and indirect expenses	7,593	3,964	1,373	12,930
Direct expenses	6,291	3,092	1,319	10,702
Indirect expenses	1,789	400	206	2,395
Total expenses	8,080	3,492	1,525	13,097
Net (loss) income	(487)	472	(152)	(167)
Identifiable assets				
Financial assets	4,318	1,395	1,087	6,800
Capital assets	844	1,144	14	2,002
Capital expenditures	464	45	8	517
Amortization	213	204	7	424

7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, management of the Fund has decided to establish a reserve for the replacement of the printing presses. An amount of $800,000 has been reserved in each year since March 31, 1998. However, as this reserve now amounts to $1,600,000 management has not reserved a current $800,000 increase in this balance.

8. Fair value of financial instruments

Accounts receivable, accounts payable and accrued liabilities are short-term financial instruments whose fair value given that they will mature shortly, approximates their carrying amount. Unless otherwise noted, it is management's opinion that the GCRF is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

M. TURNER
Assistant Deputy Minister,
Government Telecommunications and
Informatics Services

July 26, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		(Restated Note 3) 1999	
	Estimates	Actual	Estimates	Actual
Net loss		(243)	(400)	(10,462)
Add: items not requiring use of funds	2,010	678	2,412	486
Operating source (use) of funds	2,010	435	2,012	(9,976)
Net capital acquisitions	(2,010)	(145)	(2,400)	(972)
Working capital change (Note 7)		14,602		31,096
Other items		(12,770)		(26,750)
Authority provided (used)		2,122	(388)	(6,602)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	14,896	11,239
Add: PAYE charges against the appropriation after March 31	5,509	9,370
Less: amounts credited to the appropriation after March 31	25,143	43,225
Net authority provided, end of year	(4,738)	(22,616)
Authority limit (Note 1)	45,000	64,000
Unused authority carried forward	49,738	86,616

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 7, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	(Restated Note 3) 1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	25,415	42,042
Outside parties	3,553	5,133
Inventories	136	624
	29,104	47,799
Capital assets (Note 4)	315	2,762
	29,419	50,561

	2000	(Restated Note 3) 1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	891	2,837
Outside parties	5,153	7,300
	6,044	10,137
Long-term obligations (Note 5)	2,442	2,905
Contractual commitments (Note 6)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	14,896	11,239
Accumulated surplus	6,037	26,280
	29,419	50,561

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues	143,471	164,086
Cost of sales	120,355	139,814
Gross operating profit	23,116	24,272
Operating expenses		
Salaries and employee benefits	12,208	13,891
Provision for employee termination benefits	338	1,185
Provision for compensation		(46)
Professional and special services	7,324	8,206
Occupancy costs	851	1,083
Corporate and administrative services	710	870
Transportation and communications	695	849
Utilities, materials and supplies	396	1,031
Information	223	122
Interest on drawdown	219	1,021
Amortization	108	41
Rentals	89	88
Purchased repair and maintenance	26	221
Loss on disposal of capital assets		58
Year 2000 expenses		6,100
Other expenditures	172	14
	23,359	34,734
Net loss	(243)	(10,462)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	26,280	31,246
Adjustment to accumulated surplus, beginning of the year (Note 3)		(2,112)
Accumulated surplus, beginning of the year as restated	26,280	29,134
Net loss	(243)	(10,462)
Reduction in accumulated surplus (Note 1)	(20,000)	
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
Balance, end of year	6,037	26,280

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities		
Net loss	(243)	(10,462)
Items not affecting use of authority		
Amortization	108	41
Amortization—Recoverable from OGD's	570	445
	435	(9,976)
Working capital change (Note 7)	14,602	31,096
Changes in long-term obligations	254	916
	15,291	22,036
Investing activities		
Capital assets		
Acquisitions	(145)	(972)
Disposals/adjustments	1,197	58
	1,052	(914)
Financing activities		
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
		7,608
Net decrease (increase) in accumulated net charge against the Fund's authority	16,343	28,730
Accumulated net charge against the Fund's authority beginning of year	(11,239)	(39,969)
Reduction in draw down authority (Note 1)	(20,000)	
Accumulated net charge against the Fund's authority end of year	(14,896)	(11,239)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for $34,000,000 which brought the authority to $64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from $64,000,000 to $45,000,000 and the accumulated surplus was reduced by $20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

Also, as per Treasury Board decision # 827175, on April 1, 1999, architecture and infrastructure and electronic commerce activities transferred to the Vote.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	3 years
Furniture and fixtures	10 years
Automobiles	3 years
Telecommunications equipment	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

Starting April 1, 1999, the economic life of the Office Equipment and the Telecommunications Equipment was reduced from 5 years to 3 years. The impact of this change was treated prospectively.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

Government Telecommunications and Informatics Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, GTIS changed its policy to capitalize assets having an initial purchase cost of $10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of $1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—-Capital assets. This policy is being applied retroactively with a restatement of 1998-99 comparitive figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by $1,750,000 in fiscal 1999-2000 ($2,201,000 in 1998-99); net loss decreased by $451,000 in fiscal 1999-2000 (increased by $89,000 in 1998-99); and accumulated surplus decreased by $1,750,000 in fiscal 1999-2000 ($2,201,000 in 1998-99).

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year (Restated Note 3)	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Office equipment	2,267	113	(2,072)	308
Furniture and fixtures	75		(75)	
Automobiles	90		(90)	
Telecommunications equipment	4,477	32	(2,458)	2,051
	6,909	145	(4,695)	2,359

Accumulated amortization	Balance at beginning of year (Restated Note 3)	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Office equipment	1,113	108	(1,060)	161
Furniture and fixtures	15		(15)	
Automobiles	90		(90)	
Telecommunications equipment	2,929	570	(1,616)	1,883
	4,147	678	(2,781)	2,044
Net	2,762			315

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	2,442	2,905

6. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2000-2001	16,026
2001-2002	9,503
2002-2003	9,057
2003-2004	1,375
	35,961

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	29,104	47,799	18,695
Current liabilities	6,044	10,137	(4,093)
	23,060	37,662	14,602

8. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(61,396)		(60,238)
Less: items not requiring use of funds		3,685		4,870
Operating use of funds	(61,986)	(57,711)	(58,886)	(55,368)
Net capital acquisitions		(1,683)		(1,328)
Adjustment extra account				3
Authority used	(61,986)	(59,394)	(58,886)	(56,693)
Statutory authority				
Working capital change	(375)	274	(375)	(3,416)
Other items		(898)		3,380
Authority used	(375)	(624)	(375)	(36)
Total authority used	(62,361)	(60,018)	(59,261)	(56,729)

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE
Financial Analyst and Planning
(Senior full-time financial officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior financial officer)

June 9, 2000

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31
(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	5,349	6,609
Add: PAYE charges against the credit account after March 31	5,459	4,660
Less: amounts credited to the credit account after March 31	10	110
Net authority used, end of year	10,798	11,159
Authority limit	25,000	25,000
Unused authority carried forward	14,202	13,841

National Film Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2000 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 2000

BALANCE SHEET AS AT MARCH 31

	2000	1999
	$	$
ASSETS		
Current assets		
Cash	224,179	207,219
Accounts receivable		
Government of Canada	208,649	85,328
Outside parties	3,327,217	3,357,048
Inventories (Note 3)	443,895	330,573
Deposits	256,070	365,944
Prepaid expenses	666,348	473,393
	5,126,358	4,819,505
Capital assets (Note 4)		
Cost	36,025,716	39,725,382
Less: accumulated amortization	28,480,995	31,169,315
	7,544,721	8,556,067
	12,671,079	13,375,572

	2000	1999
	$	$
LIABILITIES		
Current liabilities		
Accounts payable		
Government of Canada	2,489,767	854,663
Outside parties	3,883,538	5,080,727
Accrued salaries and vacations	418,946	300,742
Advances on productions	67,462	52,931
Obligation for employee termination benefits	100,000	100,000
	6,959,713	6,389,063
Long-term liabilities		
Obligation under capital leases (Note 5)	522,300	523,693
Provision for employee termination benefits	5,486,966	4,698,020
	6,009,266	5,221,713
	12,968,979	11,610,776
Commitments and contingencies (Notes 11 and 12)		
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 6)	5,350,239	6,609,386
Accumulated deficit (Note 7)	(5,648,139)	(4,844,590)
	(297,900)	1,764,796
	12,671,079	13,375,572

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

SANDRA MACDONALD
Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSHIN
Member

PATRICIA O'BRIEN
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,679,353	26,280,978
Sponsored production	394,906	335,366
Marketing of films and other forms of visual presentations	5,063,087	4,551,403
	33,137,346	31,167,747
French programming		
Production of films and other forms of visual presentations		
Board's program	17,229,920	17,293,131
Sponsored production	211,436	451,586
Marketing of films and other forms of visual presentations	2,683,219	2,680,970
	20,124,575	20,425,687
International programming		
Marketing of films and other forms of visual presentations	2,345,629	2,229,109
General services		
Distribution and other services	6,482,970	6,290,343
Research and development	712,876	682,455
	7,195,846	6,972,798
Management and administration	6,979,173	6,878,189
Cost of operations	69,782,569	67,673,530
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	394,906	335,366
French programming	211,436	451,586
Film prints, rentals and royalties		
Canadian distribution	3,516,040	3,079,148
International distribution	3,125,396	2,264,428
Services and miscellaneous	1,140,029	1,305,170
	8,387,807	7,435,698
Net cost of operations for the year before funding from the Government of Canada	61,394,762	60,237,832
Funding from the Government of Canada	60,591,213	59,263,138
Net results of operations for the year	(803,549)	(974,694)
Balance of accumulated deficit, beginning of year	(4,844,590)	(3,869,896)
Balance of accumulated deficit, end of year (Note 7)	(5,648,139)	(4,844,590)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Operating activities		
Net results of operations for the year	(803,549)	(974,694)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	2,920,532	4,003,815
Gain on disposal of capital assets	(40,310)	(109,238)
Payments on and change in the provision for regular employee termination benefits	788,946	955,670
Change in the provision of accrued vacations	14,603	19,024
	2,880,222	3,894,577
Change in the funded components of working capital	273,993	(3,416,409)
	3,154,215	478,168
Financing activities		
Obligation under capital leases	306,310	683,083
Payments on obligations under capital leases	(332,502)	(293,789)
	(26,192)	389,294
Investing activities		
Acquisition of capital assets	(1,703,264)	(1,284,175)
Acquisition under capital leases	(306,310)	(683,083)
Proceeds from disposal of capital assets	140,698	151,480
	(1,868,876)	(1,815,778)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(1,259,147)	948,316
Balance, beginning of year	6,609,386	5,661,070
Balance, end of year	5,350,239	6,609,386

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $25 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	from 5 to 10 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

The Board has a collection of nearly 20,000 audiovisual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the Balance Sheet as a capital asset to ensure that the reader is aware of its existence.

Leasehold improvements are charged to operations as incurred.

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	2000	1999
	$	$
Materials and supplies	248,838	207,574
Film prints and other forms of visual presentations	195,057	122,999
	443,895	330,573

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	25,336,619	1,302,774	3,054,032	23,585,361
Data processing equipment	12,010,542	649,883	2,330,487	10,329,938
Office furniture	1,543,968	56,917	163,895	1,436,990
Office equipment	766,673		159,276	607,397
Rolling stock	67,579		1,550	66,029
Collection	1			1
	39,725,382	2,009,574	5,709,240	36,025,716

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	21,591,769	1,672,651	3,013,520	20,250,900
Data processing equipment	7,729,806	1,105,038	2,275,827	6,559,017
Office furniture	1,095,572	122,225	202,628	1,015,169
Office equipment	684,885	20,318	115,327	589,876
Rolling stock	67,283	300	1,550	66,033
	31,169,315	2,920,532	5,608,852	28,480,995

The above assets include equipment under capital leases for a total value of $1,395,066 (1999—$1,301,685) less accumulated amortization of $391,218 (1999—$205,335).

5. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at $1,395,066 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the Balance Sheet. Minimum lease payments totalling $332,502 for the year ended March 31, 2000, including interest of $59,170 were charged to operations.

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

The obligation under capital leases include the following:

	$
Future lease payments:	
2001	331,544
2002	221,880
2003	345,718
2004	28,147
	927,289
Less: interest	139,658
	787,631
Short-term portion	265,331
Long-term portion	522,300

6. Accumulated net charge against the Revolving Fund's authority

	2000	1999
	$	$
Net book value of capital assets	7,544,721	8,556,067
Obligation under capital leases	(787,631)	(813,823)
Funded components of working capital	(1,406,851)	(1,132,858)
	5,350,239	6,609,386

7. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2000	1999
	$	$
Accrued vacations	61,173	46,570
Employee termination benefits		
Provisions for regular benefits:		
Short-term	100,000	100,000
Long-term	5,486,966	4,698,020
	5,648,139	4,844,590

8. Expenses

	2000	1999
	$	$
Salaries and benefits	32,930,742	30,232,282
Professional and special services	10,446,259	10,351,888
Rentals	7,587,188	7,255,832
Transportation and communication	4,460,849	4,210,610
Materials and supplies	3,018,149	3,111,950
Amortization of capital assets	2,920,532	4,003,815
Cash financing in coproductions	2,656,979	2,817,495
Contracted film production and laboratory processing	1,922,143	2,390,363
Repairs and upkeep	1,486,575	987,380
Information	1,075,454	1,046,579
Gain on disposal of capital assets	(40,310)	(109,237)
Miscellaneous	1,318,009	1,374,573
	69,782,569	67,673,530

9. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

10. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of $6,036,000 (1999—$6,096,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	$	$	$
2001	6,173,000	535,000	6,708,000
2002	5,434,000	286,000	5,720,000
2003	4,685,000	36,000	4,721,000
2004	4,187,000	17,000	4,204,000
2005	4,067,000	11,000	4,078,000
	24,546,000	885,000	25,431,000

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

From the amount of $24,546,000 for the lease for premises, agreements have been signed for $305,000 with outside parties and $24,241,000 with PWGSC.

12. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2000.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

J.S. BILLINGS
Assistant Deputy Minister,
Supply Operations Services

P.G. TREMBLAY
Executive Director,
Government of Canada
Communications Coordination Services

M. TURNER
Assistant Deputy Minister,
Government Telecommunications
and Informatics Services

August 2, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		(Restated Notes 3 and 8) 1999	
	Estimates	Actual	Estimates	Actual
Net (loss) income	(1,049)	1,407	(1,000)	(1,517)
Net loss of transferred operations (Note 8)				(3,206)
Add: items not requiring use of funds	963	71	831	104
Operating (use) source of funds	(86)	1,478	(169)	(4,619)
Net capital acquisitions	(477)	(131)	(400)	
Working capital change (Note 7)		6,569		8,592
Other items		(6,137)		(10,525)
Authority (used) provided	(563)	1,779	(569)	(6,552)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	7,322	15,383
Add: PAYE charges against the appropriation after March 31	11,057	12,538
Less: amounts credited to the appropriation after March 31	3,159	10,922
Net authority used, end of year	15,220	16,999
Authority limit	200,000	200,000
Unused authority carried forward	184,780	183,001

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2000, the statements of operations, accumulated deficit, and the statement of cash flows or the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 14, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	3,374	13,846
Outside parties	2,898	1,012
Inventories	1,877	1,605
Prepaid expenses	27	104
	8,176	16,567
Capital assets (Note 4)	474	414
	8,650	16,981

	2000	(Restated Notes 3 and 8) 1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	4,159	2,135
Outside parties	8,211	12,057
	12,370	14,192
Long-term obligations (Note 5)	1,821	1,676
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	7,322	15,383
Accumulated deficit	(12,863)	(14,270)
	8,650	16,981

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Revenues (Note 6)	82,995	80,324
Cost of sales	65,926	63,921
Gross operating profit	17,069	16,403
Operating expenses		
Salaries and employee benefits	7,334	7,015
Provision for employee termination benefits	183	(232)
Provision for compensation		1,008
Professional and special services	2,909	2,071
Corporate and administrative services	1,880	2,474
Occupancy costs	1,863	3,350
Interest on drawdown	871	653
Transportation and communications	284	198
Amortization	71	104
Utilities, materials and supplies	67	650
Information	57	318
Purchased repair and maintenance	42	120
Rentals	28	90
Loss on disposal of capital assets		36
Other expenditures	73	65
	15,662	17,920
Net income (loss)	1,407	(1,517)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Balance, beginning of year	(14,270)	(12,000)
Adjustment to accumulated deficit, beginning of year (Note 3)		(205)
Accumulated deficit, beginning of year as restated	(14,270)	(12,205)
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,658
Balance, end of year	(12,863)	(14,270)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Notes 3 and 8) 1999
Operating activities:		
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Item not affecting use of authority		
Amortization	71	104
	1,478	(4,619)
Working capital change (Note 7)	6,569	8,592
Changes in long-term obligations	145	(241)
	8,192	3,732
Investing activities:		
Capital assets		
Acquisitions	(131)	
Disposals/adjustments		25
	(131)	25
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,658
		2,658
Net decrease in accumulated net charge against the Fund's authority	8,061	6,415
Accumulated net charge against the Fund's authority beginning of year	(15,383)	(21,798)
Accumulated net charge against the Fund's authority end of year	(7,322)	(15,383)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No.4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $200,000,000 the revenues received in respect of the purposes of the Fund.

Effective April 1, 1999, certain activities of the Communication Coordination Services Branch (CCSB) were transferred to the Vote (Note 8).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	3 years
Automotive	5 years
Warehouse equipment	10 years

Assets are amortized commencing the year after acquisition.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Change in accounting policy—capital assets

During the year, the Fund changed its accounting policy to capitalize assets having an initial purchase cost of $10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of $1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by $339,000 in fiscal year 1999-2000 ($483,000 in 1998-99); net profit increased by $144,000 in fiscal year 1999-2000 (net loss increased by $278,000 in 1998-99); and accumualted deficit increased by $339,000 in fiscal year 1999-2000 ($483,000 in 1998-99).

4. Capital assets and accumulated amortization

Capital assets	(Restated Notes 3 and 8) Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	375			375
Furniture and equipment	37	101		138
EDP equipment	250	30		280
Automotive	214			214
Warehouse equipment	156			156
	1,032	131		1,163

Accumulated amortization	(Restated Notes 3 and 8) Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	71	37		108
Furniture and equipment	21	4		25
EDP equipment	174	18		192
Automotive	210	4		214
Warehouse equipment	142	8		150
	618	71		689
Net	414	60		474

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	1,821	1,676

6. Revenues

	2000	1999
	(in thousands of dollars)	
Locally shared support services centres (LSSSC) sales	6,453	7,148
Crown assets distribution centres (CADC) sales	11,997	9,548
Communications coordination services (CCSB) sales	11,074	12,903
Traffic management recoveries	41,958	36,762
Vaccine program recoveries	9,530	8,199
Software brokerage program recoveries	1,983	5,764
	82,995	80,324

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	8,176	16,567	8,391
Current liabilities	12,370	14,192	(1,822)
	(4,194)	2,375	6,569

Optional Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

8. Transfer of operations

Effective April 1, 1999, certain activities of the Communications Coordination Service Branch (CCSB) were transferred to the Vote. The 1998-99 figures have been restated and the resulting impact on the Balance sheet and the statement of operations is as follows:

Balance sheet	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Assets			
Current assets	16,846	279	16,567
Capital assets	1,305	891	414
	18,151	1,170	16,981
Liabilities and Equity of Canada			
Current liabilities	14,348	156	14,192
Long-term obligations	2,411	735	1,676
Accumulated net charge against the Fund's authority	15,383		15,383
Accumulated deficit	(13,991)	279	(14,270)
	18,151	1,170	16,981

Statement of operations	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Revenues	88,783	8,459	80,324
Cost of sales	71,184	7,263	63,921
Gross operating profit	17,599	1,196	16,403
Operating expenses	22,322	4,402	17,920
Net loss	(4,723)	(3,206)	(1,517)

9. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Directorate of the Parks Canada Agency. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Parks Canada develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 18, 2000

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	484	(119)	200	(57)
Add: items not requiring use of funds	911	1,018	1,100	983
Operating source of funds	1,395	899	1,300	926
Net capital acquisitions	(922)	(917)	(1,000)	(1,136)
Working capital change		(221)		275
Other items		275		(252)
Authority provided (used) during the year	473	36	300	(187)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	6,096	5,857
Add: charges against the appropriation account after March 31	93	472
Less: amounts credited to the appropriation account after March 31	56	160
Net authority used, end of year	6,133	6,169
Authority limit	8,000	8,000
Unused authority carried forward	1,867	1,831

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Outside parties	56	160
Capital assets (Note 3)		
Plant and equipment at cost	14,663	13,746
Less: accumulated amortization	4,763	3,782
	9,900	9,964
	9,956	10,124

	2000	1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	71	325
Outside parties	73	150
Benefits payable		3
Allowance for employee termination benefits	4	12
Salaries payable (contract revisions)		15
	148	505
Long-term		
Allowance for employee termination benefits	210	165
EQUITY OF CANADA		
Contributed capital	5,134	5,110
Accumulated net charge against the Fund's authority	6,096	5,857
Accumulated deficit	(1,632)	(1,513)
	9,598	9,454
	9,956	10,124

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Revenues		
Admissions	3,418	3,105
Green fees	801	898
Rentals	637	367
Concession rents	354	207
Other	61	39
Total revenues	5,271	4,616
Direct costs		
Salaries and employee benefits	2,504	1,905
Provision for employee termination benefits	34	40
Salaries payable (contract revision)		15
Amortization	970	926
Utilities, materials and supplies	545	484
Purchased repairs and upkeep	192	134
Interest	101	87
Information	80	96
Professional and special services	79	113
Transportation and communication	73	104
Services purchased from Parks	49	44
Parks administrative costs	48	80
Miscellaneous expenditures	80	27
Total direct costs	4,755	4,055
Contribution margin	516	561
Overhead costs		
Other	270	275
Salaries and employee benefits	206	197
Interest on drawdown	145	128
Amortization	11	11
Provision for employee termination benefits	3	7
Total overhead costs	635	618
Net loss	(119)	(57)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Balance at beginning of year	(1,513)	(1,456)
Net loss for the year	(119)	(57)
Balance, end of year	(1,632)	(1,513)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities:		
Net loss	(119)	(57)
Add:		
Provision for termination benefits	37	47
Amortization	981	937
	899	927
Changes in current assets and liabilities	(221)	275
Net financial resources provided by operating activities	678	1,202
Investing activities:		
Capital assets purchased	(917)	(1,136)
Net financial resources used by investing activities	(917)	(1,136)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(239)	66
Accumulated net charge against the Fund's authority account, beginning of year	(5,857)	(5,923)
Accumulated net charge against the Fund's authority account, end of year	(6,096)	(5,857)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $8,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	5 to 20 years
Furniture and fixtures	5 to 10 years
Machinery and equipment	10 years
Vehicles	5 years
Computers	3 years

Pension plan

Employees of the Parks Canada Agency Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at $113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at $32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Buildings	11,466	808		12,274
Irrigation system and minor buildings	615			615
Machinery and equipment	633	47		680
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	242			242
Vehicles	135	62		197
Computers	30			30
	13,746	917		14,663

Accumulated amortization	Balance at beginning of year	Amortization	Decrease*	Balance at end of year
	(in thousands of dollars)			
Buildings	3,161	781		3,942
Furniture and fixtures	162	33		195
Machinery and equipment	262	98		360
Vehicles	84	30		114
Irrigation system and minor buildings	53	25		78
Computers	27	3		30
Greens and bridges	30	10		40
Tees and loader	3	1		4
	3,782	981		4,763

4. Early retirement incentive

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highland Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

5. Subsequent event

Due to signing of collective agreements in January to March 31, 1999, it is estimated that $15,000 will be necessary to discharge the obligation for retroactive pay and benefits.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

D. STEIDLE
Director General,
Corporate Finance
Planning and Systems Bureau

K. McCALLION
Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs

June 16, 2000

STATEMENT OF AUTHORITY (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(5,693)	(2,938)	2,388	2,941
Add: items not requiring use of funds	4,091	4,527	3,415	2,301
Operating source (use) of funds	(1,602)	1,589	5,803	5,242
Net capital acquisitions	(13,375)	(10,743)	(20,922)	(12,422)
Working capital change	426	2,332		(1,512)
Other items		(1,377)		1,208
Authority (used)	(14,551)	(8,199)	(15,119)	(7,484)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(15,676)	(23,067)
Add: PAYE charges against the appropriation account after March 31	7,416	6,684
Less: amounts credited to the appropriation account after March 31	762	838
Net authority provided, end of year	(9,022)	(17,221)
Authority limit	4,000	4,000
Unused authority carried forward	13,022	21,221

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	2000	1999
Current		
Accounts receivable		
Government of Canada	971	931
Outside parties	185	67
Inventories, at cost and average cost (Note 3)	2,224	2,253
Prepaid expenses	71	156
	3,451	3,407
Long-term		
Capital assets (Note 4)		
At cost	13,971	13,396
Less: accumulated amortization	10,981	10,256
	2,990	3,140
Other capital assets (Note 4)		
Technology Enhancement Plan project	30,879	25,218
Other capital projects	11,185	6,891
	42,064	32,109
Less: accumulated amortization	3,410	860
	38,654	31,249
	45,095	37,796

LIABILITIES	2000	1999
Current		
Accounts payable and accrued liabilities		
Government of Canada	4,071	3,181
Outside parties		
Accounts payable	3,350	3,541
Vacation pay	931	894
Retroactive salaries	797	
Contractors' holdbacks	204	50
Current portion of the provision for employee termination benefits	625	227
Deferred revenues	1,044	753
	11,022	8,646
Long-term		
Provision for employee termination benefits	5,239	4,769
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(15,676)	(23,067)
Accumulated surplus	44,510	47,448
	28,834	24,381
	45,095	37,796

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Fees earned	64,308	57,922
Miscellaneous revenues	238	583
	64,546	58,505
Operating expenses		
Salaries and employee benefits	35,213	29,985
Provision for employee termination benefits	1,039	456
Passport materials and application forms	5,556	5,375
Professional and special services	4,902	3,093
Passport operations at missions abroad	4,447	4,447
Accommodation	3,920	3,670
Amortization	3,471	1,814
Freight, express and cartage	2,323	2,104
Repair and maintenance	1,561	389
Telecommunications	1,547	1,242
Printing, stationery and supplies	1,420	1,363
Travel and removal	976	765
Information	490	448
Postal services and postage	336	156
Rentals	181	197
Loss on disposal of capital assets	17	31
Miscellaneous expenses	85	29
	67,484	55,564
Net (loss) profit	(2,938)	2,941

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year as previously reported	47,448	44,507
Net (loss) profit for the year	(2,938)	2,941
Balance, end of year	44,510	47,448

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities:		
Net profit (loss) for the year	(2,938)	2,941
Add:		
Provision for termination benefits	1,039	456
Amortization	3,471	1,814
Loss on disposal of capital assets	17	31
	1,589	5,242
Changes in current assets and liabilities	2,332	(1,512)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(569)	(154)
Net financial resources provided by operating activities	3,352	3,576
Investing activities:		
Capital		
Purchased	(10,743)	(12,422)
Net financial resources used by investing activities	(10,743)	(12,422)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(7,391)	(8,846)
Accumulated net charge against the Fund's authority account, beginning of year	23,067	31,913
Accumulated net charge against the Fund's authority account, end of year	15,676	23,067

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on a straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category.

Machine and equipment	10 years
System	10 years
Furniture	16 years
Electronic data processing (EDP) equipment	4 years

Furthermore, since the IRIS system was not implemented in all of the offices in 1999-2000, the depreciation was calculated based on the useful life and prorated by the number of passports issued with IRIS over the total number of passports issued in 1999-2000.

All project costs for other capital projects are amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Revenue recognition

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represent fees received for which the services have not yet been provided as of March 31, 2000.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Inventories

	2000	1999
	(in thousands of dollars)	
Materials and supplies	1,978	2,072
Work in process	246	181
	2,224	2,253

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
		(in thousands of dollars)		
Leasehold improvements	3,298			3,298
Furniture	2,373	3	57	2,319
EDP equipment	5,276	692	142	5,826
Other machine and equipment	2,449	93	14	2,528
	13,396	788	213	13,971

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
		(in thousands of dollars)		
Leasehold improvements	3,286	12		3,298
Furniture	988	135	44	1,079
EDP equipment	4,114	622	142	4,594
Other machine and equipment	1,868	152	10	2,010
	10,256	921	196	10,981

Other capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
		(in thousands of dollars)		
Technology Enhancement Plan project	25,218	5,661		30,879
Other capital projects	6,891	4,294		11,185
	32,109	9,955		42,064

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
		(in thousands of dollars)		
Technology Enhancement Plan project		533		533
Other capital projects	860	2,017		2,877
	860	2,550		3,410

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 2000 and March 31, 2007.

Accommodation expenses and tenant services consisted of:

	2000	1999
	(in thousands of dollars)	
Rentals	3,920	3,670
Tenant services	197	273
	4,117	3,943

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

M. G. NURSE
Assistant Deputy Minister,
Real Property Services

August 1, 2000

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net revenue	18,460	19,855	20,900	20,957
Working capital change (Note 3)		(2,312)		2,192
Other items		(14)		644
Authority provided	18,460	17,529	20,900	23,793

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,794)	(5,106)
Add: PAYE charges against the appropriation after March 31	837	854
Less: amounts credited to the appropriation after March 31		31
Net authority provided, end of year	(1,957)	(4,283)
Authority limit	5,000	5,000
Unused authority carried forward	6,957	9,283

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 30, 2000

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		31	Government of Canada	838	854
Work in process	4,660	3,948	Deposits on disposals	1,616	3,231
				2,454	4,085
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(2,794)	(5,106)
			Accumulated surplus	5,000	5,000
	4,660	3,979		4,660	3,979

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Revenues	23,396	24,753
Operating expenses		
Fees	1,580	1,779
Disbursements	1,961	2,017
	3,541	3,796
Net revenue	19,855	20,957

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Balance, beginning of year	5,000	5,000
Net revenue	19,855	20,957
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(19,855)	(20,957)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statement.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities		
Net revenue	19,855	20,957
Working capital change (Note 3)	(2,312)	2,192
	17,543	23,149
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(19,855)	(20,957)
Net (increase) decrease in accumulated net charge against the Fund's authority	(2,312)	2,192
Accumulated net charge against the Fund's authority, beginning of year	5,106	2,914
Accumulated net charge against the Fund's authority, end of year	2,794	5,106

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of $5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

(c) Deposits on disposals

These amounts represent deposits on disposals for which the revenues have not yet been recognized.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2000	1999	Changes
Current assets	4,660	3,979	(681)
Current liabilities	2,454	4,085	(1,631)
	2,206	(106)	(2,312)

4. Unrecognized disposals

In accordance with the Fund's revenue recognition policy, proceeds of disposition are only recognized when full payment has been received and the title has been transferred. As at March 31, 2000, proceeds from the disposal of two properties in the amount of $2,500,000 were in the form of promissory notes. The revenue will be recognized by the Crown upon receipt of payment of the promissory notes.

5. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service

M.G. NURSE
Assistant Deputy Minister,
Real Property Services

August 1, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 9)
Net loss	(427)	(2,189)	(3,700)	(2,514)
Net loss of transferred operations (Note 9)				(20,997)
Add: items not requiring use of funds	(5,817)	252	8,500	5,119
Operating source (use) of funds	(6,244)	(1,937)	4,800	(18,392)
Net capital acquisitions	6,244	(201)	(4,300)	(7,045)
Working capital change (Note 7)		56,963	2,400	(146,622)
Other items		(54,872)	(5,000)	140,294
Authority used	0	(47)	(2,100)	(31,765)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999 (Restated Note 9)
Credit balance in the accumulated net charge against the Fund's authority	276,619	331,576
Transferred liabilities (net of assets)		(18,829)
Add: PAYE charges against the appropriation after March 31	168,688	139,022
Less: amounts credited to the appropriation after March 31	346,225	371,563
Net authority used, end of year	99,082	80,206
Authority limit	450,000	450,000
Unused authority carried forward	350,918	369,794

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 21, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999 (Restated Note 9)
ASSETS		
Current		
Accounts receivable		
Government of Canada	342,224	373,567
Outside parties	10,616	11,641
Inventories	903	891
Work in process		83
	353,743	386,182
Capital assets (Note 3)	2,778	2,829
	356,521	389,011

	2000	1999 (Restated Note 9)
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	17,901	18,771
Outside parties	154,570	129,995
Professional liability fund	1,729	910
Long-term obligations due within one year (Note 4)	1,360	1,360
	175,560	151,036
Long-term obligations (Note 4)	11,964	11,832
	187,524	162,868
Contractual commitments (Note 5)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	276,619	331,576
Accumulated deficit	(107,622)	(105,433)
	356,521	389,011

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999 (Restated Note 9)
Revenues (Note 6)	120,048	106,154
Operating expenses		
Salaries and employee benefits	80,372	64,403
Provision for employee termination benefits	1,030	4,403
Provision for compensation		1,454
Occupancy costs	2,657	3,128
Amortization	252	356
Overhead chargeback	22,193	21,655
Corporate and administrative services	13,582	13,269
Provision for claims and other expenditures	2,151	
	122,237	108,668
Net loss	(2,189)	(2,514)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999 (Restated Note 9)
Balance, beginning of year	(105,433)	(146,299)
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		64,377
Balance, end of year	(107,622)	(105,433)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999 (Restated Note 9)
Operating activities:		
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Item not affecting use of authority		
Amortization	252	5,119
	(1,937)	(18,392)
Working capital change (Note 7)	56,963	(146,622)
Changes in other assets and liabilities (Note 8)	132	2,796
	55,158	(162,218)
Investing activities:		
Capital assets		
Acquisitions	(201)	(7,045)
Disposals/adjustments		(366)
	(201)	(7,411)
Financing activities:		
Transferred net liabilities (Note 9)		(142,914)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority		64,377
		(78,537)
Net decrease (increase) in accumulated net charge against the Fund's authority	54,957	(248,166)
Accumulated net charge against the Fund's authority beginning of year	(331,576)	(83,410)
Accumulated net charge against the Fund's authority end of year	(276,619)	(331,576)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Rolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed $450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from $55,000,000 to $150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from $150,000,000 to $300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from $300,000,000 to $450,000,000.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was $2,589,000.

Finally, through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to Other Government Departments and third parties (Note 9).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of Budgeted Revenue for 1999-2000 and Actual Revenue for 1998-1999. Revenues are net of recoverable disbursements made on behalf of clients.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Real Property Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

Category	Estimated economic life
Dredges and fixed shore based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years

Current year acquisitions are amortized from the month the asset becomes operational.

(d) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(e) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1996. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(g) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year (Restated Note 9)	Acquisitions	Disposals/ adjustments	Balance at end of year
Dredges and fixed shore based facilities . . .	2,564			2,564
Scows, tugs and large survey launches	2,324			2,324
All other dredging assets	1,453	201		1,654
	6,341	201		6,542

Accumulated amortization	Balance at beginning of year (Restated Note 9)	Current year amortization	Disposals/ adjustments	Balance at end of year
Dredges and fixed shore based facilities . . .	1,784	6		1,790
Scows, tugs and large survey launches	1,118	4		1,122
All other dredging assets	610	242		852
	3,512	252		3,764
Net	2,829			2,778

4. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	13,324	13,192
Total long-term obligations	13,324	13,192
Less: portion due within one year	1,360	1,360
	11,964	11,832

5. Contractual commitments

The Fund is engaged in contractual commitments in the amount of $440,000,000 over the next 5 years.

Real Property Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Revenues

	2000	1999
	(in thousands of dollars)	
Inventory management fees	4,982	11,807
Project revenues	90,524	68,446
Payroll recoveries at direct cost	20,887	15,794
Other income	3,655	10,107
	120,048	106,154

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	353,743	386,182	32,439
Current liabilities	175,560	151,036	24,524
	178,183	235,146	56,963

8. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other liabilities	(11,964)	(11,832)	132

9. Transfer of operations

Effective April 1, 1999, a portion of the current Real Property Services activities was transferred to the Real Property Business Line and is being funded through a Net Vote rather than the RPS Revolving Fund. The 1998-99 figures have been restated based on the percentage of the activities transferred to the Vote as set out in the ARLU for 1998-99. The resulting impact on the balance sheet and the Statement of Operations is as follows:

Balance sheet	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Assets			
Current assets	386,185	3	386,182
Capital assets	18,021	15,192	2,829
	404,206	15,195	389,011
Liabilities and Equity of Canada			
Current liabilities	286,177	135,141	151,036
Long-term obligations	34,800	22,968	11,832
Accumulated net charge against the Fund's authority	188,662	(142,914)	331,576
Accumulated deficit	(105,433)		(105,433)
	404,206	15,195	389,011

Statement of operations	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Revenues	290,937	184,783	106,154
Operating expenses	314,448	205,780	108,668
Net loss	(23,511)	(20,997)	(2,514)

10. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON
Director General, Finance and Administration
(Senior full-time financial officer)

MICHAEL NELSON
Executive Director
Corporate Management and Secretary General
(Senior financial officer)

July 21, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(319)	432		22
Add: items not requiring use of funds	358	372	200	415
Operating source of funds	39	804	200	437
Net capital acquisitions	(126)	(231)	(50)	(26)
Working capital change		830	(150)	(1,174)
Other items		(763)		968
Authority (used) provided	(87)	640		205

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(3,476)	(2,041)
Add: PAYE charges against the appropriation account after March 31	1,769	1,898
Less: amounts credited to the appropriation account after March 31	1,470	2,394
Net authority provided, end of year	(3,177)	(2,537)
Authority limit	4,500	4,500
Unused authority carried forward	7,677	7,037

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
August 20, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,930	2,779
Outside parties	181	208
Prepaid expenses	90	93
	2,201	3,080
Fixed assets (Note 4)		
At cost	1,795	1,940
Less: accumulated amortization	1,220	1,355
	575	585
	2,776	3,665

	2000	1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	791	1,065
Outside parties		
Accounts payable	1,036	772
Accrued vacation pay	217	224
Current portion of provision for employee termination benefits (Note 5)	8	40
	2,052	2,101
Long-term		
Provision for employee termination benefits (Note 5)	1,140	977
	3,192	3,078
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(3,476)	(2,041)
Accumulated surplus	2,794	2,362
Contributed capital (Note 4)	266	266
	(416)	587
	2,776	3,665

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Course fees and services	7,757	5,818
Subsidies (Note 3)	2,771	3,443
	10,528	9,261
Operating expenses		
Salaries and employee benefits	4,764	3,974
Provision for employee termination benefits (Note 5)	131	246
Professional and special services	2,960	2,778
Rentals	735	742
Travel and communications	362	408
Material and supplies	291	351
Administration and financial services	219	219
Information	176	344
Loss on disposal of assets	147	62
Amortization	94	107
Other	217	108
	10,096	9,239
Net profit for the year	432	22

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Operating activities:		
Net profit of the year	432	22
Add:		
Provision for employee termination benefits	131	246
Amortization	94	107
Loss on disposal of capital assets	147	62
	804	437
Net change in working capital	830	(1,174)
Change in provision for employee termination benefits	32	(12)
Net financial resources provided by (used in) operating activities	1,666	(749)
Investing activities:		
Capital assets acquisitions	(231)	(26)
Net financial resources used by investing activities	(231)	(26)
Net financial resources provided by (used in) and change in the accumulated net charge against the Fund's authority, during the year	1,435	(775)
Accumulated net charge against the Fund's authority account, beginning of year	2,041	2,816
Accumulated net charge against the Fund's authority account, end of year	3,476	2,041

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year	2,362	2,340
Net profit of the year	432	22
Accumulated surplus end of year	2,794	2,362

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

The capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 1999-2000, appropriation funds in the amount of $2,771,000 ($3,443,000 in 1998-99) were recorded in the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	(in thousands of dollars)			
Furniture	862		269	593
Equipment	437	79	4	512
EDP equipment	641	152	103	690
	1,940	231	376	1,795

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture	546	19	146	419
Equipment	361	25	4	382
EDP equipment	448	50	79	419
	1,355	94	229	1,220

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of $265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

5. Employee termination benefits payable

Employee termination benefits payable have been adjusted to reflect a provision for future years. For fiscal year 1999-2000, an amount of $131,831 ($246,023 for 1998-99) is shown in the financial statements as an expense for this provision.

6. Contingent liabilities

There are two pending cases in the Staff Development and Training Fund. The chance of the occurrence or non-occurrences of the future events cannot be determined.

Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying 1999-2000 financial statements of the Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the fourth year of operation of the Townsites Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Directorate, Parks Canada Agency. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Parks Canada Agency develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

June 20, 2000

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income for the year	1,549	47	831	593
Add: items not requiring use of funds	2,837	2,950	2,821	2,383
Operating source of funds	4,386	2,997	3,652	2,976
Net capital acquisitions	(4,802)	(3,777)	(7,821)	(5,470)
Working capital change		1,534		(143)
Other items		(1,534)		143
Authority used	(416)	(780)	(4,169)	(2,494)
Less : Parks Canada advance		368		
Revolving Fund authority used	(416)	(412)	(4,169)	(2,494)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	2,747	3,501
Parks Canada advance	368	
Less: amounts credited to the appropriation account after March 31	(1,249)	285
Net authority used, end of year	3,628	3,216
Authority limit	10,000	10,000
Unused authority carried forward	6,372	6,784

The accompanying notes are an integral part of the financial statements.

Townsites Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	1999
ASSETS		
Current		
Accounts receivable		
Outside parties	373	285
Capital (Note 3)		
Cost	64,799	61,022
Less: accumulated amortization	10,018	7,129
	54,781	53,893
	55,154	54,178

	2000	1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,258	
Outside parties	364	
	1,622	
Long-term		
Allowance for employee termination benefits	226	164
	226	164
EQUITY OF CANADA		
Contributed capital (Note 4)	50,808	50,808
Accumulated net charge against the Fund's authority	2,747	3,502
Accumulated deficit	(249)	(296)
	53,306	54,014
	55,154	54,178

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Revenues		
Municipal equivalent and general municipal capital subsidy—From Parks Canada Agency	2,738	2,623
Transition subsidies—From Parks Canada Agency	2,388	2,282
Water, sewer and garbage services	2,136	2,032
Business licenses and administration fees	380	305
Parks facilities service fees	306	292
Portable cabins	268	296
Streetworks	102	103
Miscellaneous (includes interest)	50	
	8,368	7,933
Expenses		
Salaries and employee benefits	3,189	2,821
Provision for employee termination benefits	61	54
Amortization	2,889	2,329
Utilities, materials and supplies	962	939
Professional and special services	831	908
Interest	115	27
Transportation and communications	106	120
Purchased repair and maintenance	97	99
Rentals	71	43
	8,321	7,340
Net income	47	593

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Balance, beginning of year, unadjusted	(296)	(889)
Net income for the year	47	593
Balance, end of year	(249)	(296)

The accompanying notes are an integral part of the financial statements.

Townsites Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Operating activities:		
Net income (loss) before extraordinary items	47	593
Add:		
Provision for termination benefits	61	54
Amortization	2,889	2,329
	2,997	2,976
Changes in current assets and liabilities	1,534	(143)
Net financial resources provided by operating activities	4,531	2,833
Investing activities:		
Less capital assets:		
Purchased	(3,777)	(5,470)
Net financial resources used by investing activities	(3,777)	(5,470)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	754	(2,637)
Accumulated net charge against the Fund's authority account, beginning of year	(3,501)	(864)
Total accumulated charges, end of year	(2,747)	(3,501)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Townsites including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than $10,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Water	20 to 50 years
Sewer	10 to 50 years
Garbage	6 to 50 years
General municipal	10 to 60 years

Pension plan

Employees of the Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at $708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Townsites Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 1999	Acquisitions	Disposals	Balance at March 31, 2000
	(in thousands of dollars)			
Water	6,826	425		7,251
Sewer	19,353	1,131		20,484
Garbage	546	25		571
General municipal	34,297	2,196		36,493
	61,022	3,777		64,799

Accumulated amortization	Balance at April 1, 1999	Amortization	Decrease	Balance at March 31, 2000
	(in thousands of dollars)			
Water	759	378		1,136
Sewer	1,961	814		2,775
Garbage	180	52		232
General municipal	4,229	1,645		5,875
	7,129	2,889		10,018

4. Contributed capital book value

The contributed capital book value of the assets related to the Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The $51 million total book value for contributed capital was composed of approximately $36 million for assets within their first life-cycle and $15 million for assets beyond their first life-cycle.

5. Authority used

The Townsites Revolving Fund has a drawdown limit of $10 million and as at March 31, 2000 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was $3.6 million.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE

Assistant Deputy Minister,
Government Operational Service

D. MONNET

Chief Executive Officer,
Translation Bureau

July 18, 2000

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net (loss) profit	(6,487)	4,324	(10,400)	(3,854)
Add: items not requiring use of funds	2,289	115	2,500	221
Operating use of funds	(4,198)	4,439	(7,900)	(3,633)
Net capital acquisitions	(1,215)	(107)	(1,200)	(180)
Working capital change (Note 8)	63	12,150	900	(3,800)
Other items	(1,000)	(9,277)	(988)	5,017
Authority (used) provided	(6,350)	7,205	(9,188)	(2,596)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,401)	9,125
Add: PAYE charges against the appropriation after March 31	11,242	5,921
Less: amounts credited to the appropriation after March 31	12,802	18,538
Net authority provided, end of year	(10,961)	(3,492)
Authority limit	75,000	75,000
Unused authority carried forward	85,961	78,492

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2000 and the statements of operations, accumulated (surplus) deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in Canada. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2000, the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernest and Young, LLP
Chartered Accountants

Ottawa, Canada
June 16, 2000

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2000	(Restated Note 3) 1999
ASSETS		
Current		
Accounts receivable		
Government of Canada	12,802	18,410
Outside parties	848	1,113
	13,650	19,523
Capital assets (Note 4)	202	210
Deferred employee benefits	15,865	15,865
	29,717	35,598

	2000	(Restated Note 3) 1999
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,595	1,207
Outside parties	13,127	7,238
	14,722	8,445
Long-term obligations (Note 5)	22,337	20,293
Contractual commitments (Note 6)		
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(9,401)	9,125
Accumulated surplus (deficit)	2,059	(2,265)
	29,717	35,598

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Revenues (Note 7)	144,455	126,428
Operating expenses		
Salaries and employee benefits	86,580	78,622
Provision for employee termination benefits	2,375	1,729
Professional and special services	34,118	32,023
Occupancy costs	5,082	5,121
Corporate and administrative services	4,522	4,655
Transportation and communications	3,536	3,448
Utilities, materials and supplies	2,609	2,928
Purchased repair and maintenance	408	390
Information	143	395
Rentals	134	149
Amortization	115	221
Provision for compensation		238
Other expenditures	509	363
	140,131	130,282
Net profit (loss)	4,324	(3,854)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Balance, beginning of year	(2,265)	(2,777)
Adjustment to accumulated deficit, beginning of year (Note 3)		(1,956)
Accumulated deficit, beginning of year as restated	(2,265)	(4,733)
Net profit (loss)	4,324	(3,854)
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1)		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		3,015
Balance, end of year	2,059	(2,265)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss)	4,324	(3,854)
Item not affecting use of authority Amortization	115	221
	4,439	(3,633)
Working capital change (Note 8)	12,150	(3,800)
Changes in other assets and liabilities (Note 9)	2,044	1,747
	18,633	(5,686)
Investing activities:		
Capital assets Acquisitions	(107)	(180)
Financing activities:		
Write-off of net loss to accumulated net charge against the Fund's authority account		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		3,015
		6,322
Net decrease in accumulated net charge against the Fund's authority	18,526	456
Accumulated net charge against the Fund's authority beginning of year	(9,125)	(9,581)
Accumulated net charge against the Fund's authority end of year	9,401	(9,125)

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal-year 2001-2002. No amount was deleted in 1999-2000 since the Revolving Fund is showing a surplus ($3,306,767 deleted in 1998-99).

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of $10,000 or more are capitalized. Capital assets consisting of computer equipment and furniture and fixtures are stated at cost and are amortized on a straight-line basis over their estimated economic life of 3 years. Current year acquisitions are amortized at half the current rate.

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Change in accounting policy—Capital assets

During the year, the Translation Bureau Revolving Fund changed its accounting policy to capitalize assets having an initial purchase cost of $10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of $1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standards 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparitive figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by $2,152,000 in fiscal 1999-2000 ($2,265,000 in 1998-99); net profit increased by $113,000 in fiscal 1999-2000 (net loss increased by $309,000 in 1998-99); and accumulated surplus decreased by $2,152,000 in fiscal 1999-2000 (accumulated deficit increased by $2,265,000 in 1998-99).

Translation Bureau Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	(Restated Note 3) Balance at beginning of year	Acquisitions	Balance at end of year
	(in thousands of dollars)		
Computer equipment	1,167	107	1,274
Furniture and fixtures	17		17
	1,184	107	1,291

Accumulated amortization	(Restated Note 3) Balance at beginning of year	Current year amortization	Balance at end of year
	(in thousands of dollars)		
Computer equipment	957	115	1,072
Furniture and fixtures	17		17
	974	115	1,089
Net	210		202

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	22,337	20,293

6. Contractual commitments

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2000-2001	4,577
2001-2002	524
2002-2003	382
2003-2004	281
2004-2005	64
	5,828

7. Revenues

	2000	1999
	(in thousands of dollars)	
Translation services	140,581	124,135
Interpretation services	2,749	1,856
Termium sales	1,000	302
Other	125	135
	144,455	126,428

8. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	13,650	19,523	5,873
Current liabilities	14,722	8,445	6,277
	1,072	(11,078)	12,150

9. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other assets	15,865	15,865	
Other liabilities	22,337	20,293	2,044
	6,472	4,428	2,044

10.Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

CONTENTS

	Page
Atomic Energy Control Board	2.2
Canada Customs and Revenue Agency	2.7
Canada Employment Insurance Commission	2.18
Canadian Centre for Management Development	2.24
Canadian Centre for Occupational Health and Safety	2.26
Canadian Food Inspection Agency	2.30
Canadian Polar Commission	2.31
Canadian Transportation Accident Investigation and Safety Board	2.33
Director of Soldier Settlement	2.37
Director, Veterans' Land Act	2.38
Fisheries Prices Support Board	2.39
Medical Research Council	2.40
National Battlefields Commission	2.44
National Research Council of Canada	2.47
National Round Table on the Environment and the Economy	2.51
Natural Sciences and Engineering Research Council	2.55
Parks Canada Agency	2.59
Social Sciences and Humanities Research Council	2,60

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports the Atomic Energy Control Board's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statement.

Approved by:

A.J. BISHOP, M.D.
President

DENYS VERMETTE
Director General of Corporate Services

June 2, 2000

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES CANADA

I have audited the Statement of Operations of the Atomic Energy Control Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 2000

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenditures		
Operations		
Salaries and employee benefits	35,557,875	34,338,373
Professional and special services	9,907,932	7,576,176
Accommodation	4,153,444	4,380,196
Travel and relocation	3,129,619	2,508,376
Furniture and equipment	2,703,446	1,683,382
Communication	670,741	669,088
Utilities, materials and supplies	586,619	972,054
Information	583,053	500,001
Repairs	398,592	231,455
Board Members' expenses	391,658	381,064
Equipment rentals	110,257	99,018
Miscellaneous	7,680	17,747
	58,200,916	53,356,930
Grants and contributions		
Safeguards Support Program	598,307	589,138
Other	69,960	45,000
	668,267	634,138
Total expenditures	58,869,183	53,991,068
Non-tax revenues		
Licence fees	37,642,199	36,486,929
Foreign training (Note 9)	1,985,028	712,506
Capital assets disposal	50,529	6,845
Miscellaneous	38,170	2,377
Refunds of previous years' expenditures	28,243	72,644
Total non-tax revenues	39,744,169	37,281,301
Net cost of operations (Note 3)	19,125,014	16,709,767

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.
President

DENYS VERMETTE
Director General of Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to regulate in such a manner that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, are deposited to the Consolidated Revenue Fund and are not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration expenditures of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB expenditures associated with exempt organizations and expenditures related to its international safeguards and import/export activities are to remain as a cost to the Government.

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

Fees for each licence type have been established based on the AECB's expenditures for carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees based on expenditures for 1992-93 regulatory activities were implemented on August 21, 1996.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It was proclaimed by order of the Governor in Council, and came into force on May 31, 2000, at which time the AECB became known as the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, and order remedial action in hazardous situations. Responsible parties are required to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The AECB's most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(b) Revenue recognition

Licence fees are recorded as revenues on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case they are recognized over the period of the work performed by the AECB.

Revenues for foreign training is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

3. Use of parliamentary appropriations

	2000	1999
	$	$
Vote 20—Atomic Energy Control Board	48,277,133	46,163,233
Less:		
Frozen allotment *	141,986	1,463,267
Lapsed	736,394	1,321,987
	47,398,753	43,377,979
Add: statutory contributions to employee benefit plans	6,347,000	5,386,000
Total appropriations used	53,745,753	48,763,979
Add: services provided without charge by other Government departments:		
Accommodation	3,420,651	3,393,974
Employee benefits	1,537,414	1,752,790
Other	165,364	80,325
	5,123,429	5,227,089
Total expenditures	58,869,182	53,991,068
Less: non-tax revenues	39,744,169	37,281,301
Net cost of operations	19,125,013	16,709,767

* Funds not available for use in the year.

4. Accounts receivable

As of March 31, the amounts for accounts receivable are as follows:

	2000	1999
	$	$
Licence fees	1,008,283	1,454,730
Foreign training	720	
Total accounts receivable	1,009,003	1,454,730

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

5. Deferred revenues

As of March 31, 2000, there are unearned licence fees received in the amount of $15,251,462 (1999—$22,402,729). As at March 31, 2000, there are unearned foreign training fees received in the amount of $nil (1999—$484,661).

6. Liabilities

As of March 31, the amounts of liabilities are as follows:

	2000	1999
	$	$
Accounts payable and accrued liabilities	5,171,194	4,888,874
Salaries payable	1,712,170	543,053
Contractors' holdbacks	77,805	48,138
	6,961,169	5,480,065
Vacation pay	2,444,815	2,243,165
Employee termination benefits	2,691,129	2,455,473
	5,135,944	4,698,638
Total	12,097,113	10,178,703

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 2000, amounted to $2,568,156 (1999—$2,423,663).

8. Contingent liabilities

The AECB is involved in a number of judicial actions that have arisen in the normal course of operations. One of these claims is for $55,000,000. However, the final outcome with respect to claims and legal proceedings pending at March 31, 2000 is not determinable and no estimate of the amount can be made. Accordinly, no provision has been made in the accounts for these contingent liabilities. Payment of any settlement or judgement resulting from the resolution of any of these cases is governed by Government policy. Payment would be from funds appropriated to the AECB and charged to expenditures when payable.

9. Related party transactions

The AECB enters into transactions with other Government departments, agencies and Crown corporations, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 2000, the AECB recognized revenues of $1,466,922 from this project (1999—$580,705).

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the account. There have been no claims against or payments out of the account since its creation. The balance of the account as at March 31, 2000, is $550,321 (1999—$548,821).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 2000, is $590,000,000 (1999—$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

Atomic Energy Control Board—*Concluded*

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31

	2000				1999
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	$	$	$	$	$
Regulatory activities					
Nuclear reactors and heavy water plants	26,509,783		26,509,783	29,325,654	29,058,936
Research reactors	16,200	145,789	161,989	617,421	538,099
Nuclear research and test establishments	3,409,541		3,409,541	4,619,380	4,129,296
Uranium mines	2,243,496		2,243,496	3,714,769	3,417,106
Nuclear fuel facilities	875,717		875,717	1,088,356	1,125,905
Prescribed substances	69,612	11,845	81,457	145,368	187,435
Accelerators	139,143	444,512	583,655	1,206,081	756,047
Radioisotopes	3,358,195	1,818,192	5,176,387	10,404,355	9,297,772
Transportation	153,785	4,399	158,184	278,584	369,475
Waste management and decommissioning	796,614	114,507	911,121	2,524,773	1,774,795
Dosimetry	70,113	28,912	99,025	210,099	185,364
Import/export				489,196	497,430
	37,642,199	2,568,156	40,210,355	54,624,036	51,337,660
Non-regulatory activities					
Foreign training	1,985,028		1,985,028	1,186,094	849,113
Other	116,941		116,941	3,059,053	1,804,295
	2,101,969		2,101,969	4,245,147	2,653,408
Total	39,744,168	2,568,156	42,312,324	58,869,183	53,991,068

Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada and with the reporting requirements and standards of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 in each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The audit committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the audit committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the Statements of Operations are based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information contained in the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial systems by the careful selection, training and development of qualified staff, by organisational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organisation.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

D.G.J. TUCKER
Chief Financial Officer and Assistant Commissioner, Finance and Administration

July 24, 2000

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Agency Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(unaudited— Note 3) 1999
Operating and Administration Expenditures		
Services		
Personnel	2,419,186	2,295,310
Accommodation	196,317	201,250
Transportation and communications	160,377	159,419
Professional and special services	148,354	153,743
Transfer payment to the province of Quebec (GST joint administration)	94,901	95,000
Purchased repair and maintenance	58,647	50,054
Rentals	11,656	10,338
Information	2,478	6,776
Utilities	587	552
Other services	57,690	46,409
	3,150,193	3,018,851
Goods		
Equipment	97,748	79,230
Materials and supplies	61,736	72,256
Land, building and works	15,323	9,425
	174,807	160,911
Other expenditures		
Subsidies and other	3,103	5,677
Total operating and administration expenditures	3,328,103	3,185,439
Non-tax revenue (Note 5)	201,035	194,456
Net cost of operations	3,127,068	2,990,983

Contingent liabilities (Note 9)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. The Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilised in running the organisation. The separate Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those reve-

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

nues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Department of National Revenue Act, Excise Act, Excise Tax Act* (includes GST/HST), *Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organisations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. In addition, the Statement of Operations—Agency Activities has been prepared following the reporting requirements and standards established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, accumulated vacation pay and compensatory leave which are recorded on the cash basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes Administered revenues collected under the authority of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- accommodation provided by Transport Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

(g) Pay equity

The Treasury Board Secretariat and the Public Service Alliance of Canada reached an agreement on the implementation of the Canadian Human Rights Tribunal pay equity ruling of July 29, 1998. The Agency employs persons from the groups included in the pay equity ruling. Any amounts paid or owing to employees of the Agency as a result of their employment as a member of the public service are the responsibility of Treasury Board. As a result, no amounts have been included in expenditures nor accrued as an obligation to the Agency in respect of the recent pay equity agreement. The liability associated with the settlement is included as a liability in the financial statements of the Government of Canada.

The Government of Canada has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Comparitive figures

The Agency, in the prior year, was a Government department for the purposes of inclusion in the overall Government of Canada reporting entity. The comparitive figures for the year ended March 31, 1999 were therefore not previously subject to audit for the purposes of preparing a separate Statement of Operations—Agency Activities. Accordingly, these comparitive figures are unaudited and the opinion expressed in the accompanying auditor's report does not extend to them.

4. Parliamentary appropriations

	2000	(unaudited—Note 3) 1999
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures)	2,409,874	2,263,961
Less: amounts lapsed	69,264	33,215
	2,340,610	2,230,746
Vote 5—CCRA		
(Capital expenditures)	15,727	9,510
Less: amounts lapsed	6	216
	15,721	9,294
Vote 10—CCRA		
(Transfer payments)	95,000	95,000
Less: amounts lapsed	99	
	94,901	95,000
Add: Statutory contributions to employee benefit plans	394,479	351,936
Other statutory expenditures	922	925
Spending of proceeds from disposal of surplus Crown assets	310	309
	395,711	353,170
Total appropriations used	2,846,943	2,688,210
Less: Non-tax revenue other than revenue netted against expenditures (Note 5)	65,611	56,747
Prior year expenditure charged to current year appropriation	9,900	(9,900)
	75,511	46,847
Add: Services provided without charge by other Government departments		
Accommodation	196,317	201,250
Employer's contribution to the health insurance plan	105,415	105,300
Legal services	46,886	35,200
Audit services	4,358	4,270
Workers' compensation benefits	2,660	3,600
	355,636	349,620
Net cost of operations	3,127,068	2,990,983

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Continued*

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2000	(unaudited—Note 3) 1999
	(in thousands of dollars)	
Non-tax revenue credited to vote 1—CCRA (operating expenditures)		
Fees for collecting Employment Insurance contributions	77,748	77,394
Fees for collecting Canada Pension Plan premiums	57,676	60,315
	135,424	137,709
Other non-tax revenue		
Recovery of employee benefit costs costs for collecting activities	22,406	22,778
Administration fees—Provinces and Municipalities	20,652	13,814
Duty free shops	5,168	5,011
Refunds of previous years' expenditures	4,894	1,852
Adjustment to accrued accounts payable	2,271	3,881
Ruling fees	1,166	1,144
Service fees	2,975	2,282
Lease and use of public property	644	1,255
Other non-tax revenue	5,435	4,730
	65,611	56,747
Total non-tax revenue	201,035	194,456

6. Accounts receivable

At year end, accounts receivable resulting from transactions with outside parties, are as follows:

	2000	(unaudited—Note 3) 1999
	(in thousands of dollars)	
Accounts receivable—From other Government departments	7,101	3,303
Accounts receivable—External to the Government	1,349	199
	8,450	3,502

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

All receivables from other Government departments are collectable. No allowance for doubtful accounts is required.

Receivables external to the Government are not considered to be material for financial statement purposes and therefore no allowance for doubtful accounts has been recorded.

7. Liabilities

At year end, the Agency has liabilities of the following amounts:

	2000	(unaudited—Note 3) 1999
Employee termination benefits	322,124	294,258
Accounts payable—External to the Government	120,489	97,905
Vacation pay and compensatory leave	95,348	85,220
Accounts payable—To other Government departments	75,586	11,569
Accrued employee salary and benefits	71,916	22,962
Accounts payable—Employees	2,693	
Other liabilities	270	9
	688,426	511,923

Expenditures associated with these liabilities are reflected in the Statement of Operations with the exception of the liability for vacation pay, compensatory leave and employee termination benefits.

8. Capital assets purchases

Current accounting principles of the Government of Canada do not require the capitalization of assets. The capital expenditures have been charged to operating and administrative expenditures. For information purposes, the following table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principal for physical capital assets. For the purpose of this table, we have recorded only assets with an original individual value of $10,000 or more.

	2000
	(in thousands of dollars)
Buildings under construction	12,438
Information technology equipment	4,622
Equipment	2,927
Motor vehicles	2,060
Land	35
Buildings	34
	22,116

9. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated at March 31, 2000, there are $12 million ($18 million in 1998-99 (unaudited)) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—AGENCY ACTIVITIES—*Concluded*

occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, 2000 are as follows:

	2000	(unaudited—Note 3) 1999
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	11,398	10,622
Add: receipts	2,179	1,904
Less: disbursements	1,399	1,128
Balance, end of year	12,178	11,398
Temporary, deposits received from importers		
Balance, beginning of year	745	932
Net transactions during the year	(45)	(187)
Balance, end of year	700	745

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Agency (Customs and Excise) regulations regarding temporary entry of goods.

11. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $846,000 and are included in the Statement of Operations. Of this amount, $315,000 is for secretariat staff personnel expenditures, $149,000 for travel and $108,000 for furniture and fixtures (initial set up).

12. Related party transactions

Through common ownership, the Agency is related to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business.

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Administered Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

Administered Revenues	2000	1999
Tax revenues (Note 3)		
Income tax		
Personal	154,151,820	146,560,375
Transfers to others (Note 4)	(69,327,944)	(68,852,992)
Total personal	84,823,876	77,707,383
Corporation	25,321,506	23,273,602
Transfers to others (Note 4)	(2,131,298)	(1,698,931)
Total corporation	23,190,208	21,574,671
Non-resident and other	3,499,284	2,901,277
Total non-resident and other	3,499,284	2,901,277
Total income tax	111,513,368	102,183,331
GST and HST, Excise and Customs		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 5)	27,376,527	25,194,581
Transfers to others (Note 4)	(1,799,367)	(1,662,202)
Total GST and HST	25,577,160	23,532,379
Excise duties and taxes		
Energy taxes	4,757,133	4,716,223
Other	3,214,211	3,721,331
Transfer to others (Note 4)	(2,859)	(294,793)
Total excise duties and taxes	7,968,485	8,142,761
Customs import duties	2,105,117	2,359,363
Total customs import duties	2,105,117	2,359,363
Total GST and HST, Excise and Customs	35,650,762	34,034,503
Other		
Provincial sales, tobacco and alcohol taxes	26,826	9,181
Nova Scotia Worker's Compensation	29,746	
Transfers to others (Note 4)	(56,572)	(9,181)
Total other	0	0
Total tax revenues	147,164,130	136,217,834
Non-tax revenues (Note 6)		
Penalties	85,128	76,867
Net interest	(15,382)	(16,290)
Other	14,828	20,565
Total non-tax revenues	84,574	81,142
Total revenues administered on behalf of the Government of Canada	147,248,704	136,298,976
Administered expenditures		
Federal expenditures		
Child tax benefits	5,999,542	5,715,307
GST credit	2,846,993	2,849,817
Children's special allowance	88,227	68,973
OAS Benefits Repaid	(553,575)	(495,837)
Total federal expenditures	8,381,187	8,138,260
Other expenditures		
Provincial/territorial Family Benefit Programs (Note 7)	510,592	540,512
Recoveries from provinces/ territories	(510,592)	(540,512)
Total other expenditures	0	0
Total expenditures administered on behalf of the Government of Canada	8,381,187	8,138,260

Contingent significant refunds (Note 8)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency ("Agency") was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal Governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Department of National Revenue Act, Excise Act, Excise Tax Act* (includes *GST/HST), Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organizations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Tax revenue recognition

The Agency generally reports tax revenues in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are significant and for which a decision has been rendered in favour of the taxpayer, and where appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued, are reported on an accrual basis.

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Interest includes amounts paid out on GST and Excise refunds and rebates net of amounts collected. Income tax penalties and interest are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax Credit (GST) quarterly tax credits and payments under the Child Tax Benefit Program and the Children's Special Allowance are charged in the period to which they relate. OAS Benefits Repaid are recognised as tax returns are assessed. Provincial/territorial family benefit programs expenditures and recoveries are recognized on a cash basis.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

The Government has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported on the Statement of Operations—Administered Activities:

	2000			1999
	GrossCash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	171,522,793	17,370,973	154,151,820	146,560,375
Corporation	32,063,426	6,741,920	25,321,506	23,273,602
Non-resident and other	3,636,465	137,181	3,499,284	2,901,277
Total income tax	207,222,684	24,250,074	182,972,610	172,735,254
GST and HST, Customs and Excise				
Goods and Services Tax (GST)/Harmonized Sales Tax (HST)	56,323,068	28,946,541	27,376,527	25,194,581
Excise duties and taxes —Energy	4,787,390	30,257	4,757,133	4,716,223
Excise duties and taxes —Other	3,458,817	244,606	3,214,211	3,721,331
Customs import duties	2,314,872	209,755	2,105,117	2,359,363
Total GST and HTS, Excise and Customs	66,884,147	29,431,159	37,452,988	35,991,498
Other				
Provincial sales, tobacco and alcohol taxes	26,826		26,826	9,181
Nova Scotia Worker's Compensation	29,746		29,746	
Total other	56,572		56,572	9,181
Total tax revenues before transfers	274,163,403	53,681,233	220,482,170	208,735,933

4. Transfers/revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance Benefits Repaid, or to a liability account of the Government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Transfers made in any one year typically are comprised of two (2) components:

(1) Transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and

(2) a final adjustment period for a prior time period. This adjustment, which may result in either an increase or decrease to reported federal revenues, brings previously estimated and recorded transfers for the prior time period, into agreement with actual information, such as assessed amounts.

Therefore, any differences between actual amounts owing to others or whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Continued*

	2000	1999
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	33,473,467	34,271,076
CPP contributions	16,871,726	14,799,701
EI benefits repaid	144,611	78,154
EI deductions	18,838,140	19,704,061
Total personal transfers	69,327,944	68,852,992
Corporation		
Provincial/territorial income taxes	2,131,298	1,698,931
Total Corporation transfers	2,131,298	1,698,931
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)		
Harmonized Sales Tax	1,798,099	1,661,510
First Nations Tax	1,268	692
Total GST/HST transfers	1,799,367	1,662,202
Excise		
Air Transportation Tax	2,859	294,793
Total excise transfers	2,859	294,793
Other		
Provincial sales, tobacco and alcohol taxes	26,826	9,181
Nova Scotia Workers Compensation	29,746	
Total other transfers	56,572	9,181
Total transfers	73,318,040	72,518,099

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by other federal government organizations is currently deposited directly in the Consolidated Revenue Fund and is thus not included in this statement. As federal government organizations change their accounting systems over the next few years, these amounts will be provided to the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized Sales Tax (HST) where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces are calculated in accordance with applicable Sales Tax Harmonization Agreements.

6. Non-tax revenues

The following table presents details of non-tax revenues reported on the Statement of Operations—Administered Activities:

	2000	1999
	(in thousands of dollars)	
Non-tax revenues		
GST penalty	85,128	76,867
GST and other interest	61,300	53,399
Interest paid	(76,682)	(69,689)
Net interest	(15,382)	(16,290)
Other:		
Seizures	8,974	13,074
Fines and forfeitures	4,676	7,426
Sale of unclaimed goods, etc.	1,178	65
	14,828	20,565
Total administered non-tax revenues	84,574	81,142

7. Provincial/territorial family benefit programs

The provincial/territorial family benefits programs are comprised of the following: Newfoundland harmonised sales tax credit, Newfoundland child tax benefit, Nova Scotia child tax benefit, New Brunswick child tax benefit, Saskatchewan child tax benefit, Alberta family employment tax credit, British Columbia family bonus, Yukon child tax benefit, Northwest Territories child tax benefit, and the Nunavut child tax benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory. These amounts are subsequently recovered from the province/territory.

8. Contingent significant refunds

Contingent significant refunds represent potential amounts, which may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, a reasonable estimate of the amount to be refunded can be made and it is significant, the amount is accrued. The amount accrued is limited to the amount paid in by the taxpayer. If the likelihood is not determinable but the amount can be reasonably estimated and it is significant, the contingency is disclosed in the notes to the financial statements.

Canada Customs and Revenue Agency—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES—*Concluded*

Claims for significant tax refunds are reported in the notes to the financial statements until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time the refund is either accrued or no longer reported, as appropriate. There are $802 million ($574 million in 1998-99) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2000.

9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the accounts of Canada. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JIM LAHEY
Associate Deputy Minister

ALAN WINBERG
Senior financial officer

July 25, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Expenditures		
Human Resources Investment and Insurance Program		
Human resources investment	2,351,771	2,755,329
Employment insurance	583,220	615,590
HRCC management and joint services	354,937	247,906
	3,289,928	3,618,825
Corporate Services Program		
Corporate services	490,211	408,117
Total of expenditures	3,780,139	4,026,942
Revenues		
Revenues netted against expenditures		
Recovery of Employment Insurance Account administrative costs	1,290,963	1,115,070
Non-tax revenues		
Refunds of previous years' expenditures	90,143	168,194
Proceeds from the disposal of surplus Crown assets	557	406
Privileges, licences and permits	151	
Services and service fees	31	22
Proceeds from sales	7	25
Other revenues		
Recovery of employee benefit cost E.I.	111,900	85,066
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
Other	154,859	68,815
	363,982	330,744
Total of revenues	1,654,945	1,445,814
Net cost of operations	2,125,194	2,581,128

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

Corporate Services Program—To provide executive direction, policy development and management support services to the Department.

Human Resources Investment and Insurance Program—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis, in accordance with the government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other government departments are included in expenditures.

(e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION
(in thousands of dollars)

	2000	1999
Human Resources Investment and Insurance Program		
Vote 5	224,523	224,845
Lapsed	5,352	3,795
	219,171	221,050
Vote 10	981,350	1,439,940
Lapsed	97,313	70,804
	884,037	1,369,136
Statutory contributions to employee benefit plans	113,035	107,731
Statutory contributions to private collection agencies		24,936
Statutory civil service insurance actuarial liability adjustment	238	313
Statutory retirement benefits to annuities agents' pensions	28	29
	113,301	133,009
Total program	1,216,509	1,723,195
Corporate Services Program		
Vote 1	132,640	90,181
Lapsed	9,538	5,015
	123,102	85,166
Statutory contributions to employee benefit plans	30,199	27,491
Statutory spending of proceeds from the disposal of surplus Crown assets	538	361
Statutory refunds of amounts credited to revenues in previous years	(2,158)	(80)
	28,579	27,772
Total program	151,681	112,938
Total use of appropriations	1,368,190	1,836,133

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	2000	1999
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services Program		
Miscellaneous	2,147	138
Secondments	300	62
	2,447	200
Outside parties		
Employment and insurance		
Default Canada student loans subrogated to the Crown [1]		2,095,312
Employment Insurance benefit overpayments	368,756	370,817
Employment Insurance—Section 38 penalties	227,877	215,758
Employment benefit repayments	238,015	156,782
Other programs	8,563	7,945
Employment Insurance Benefit overpayments—Part II	6,574	
CJS developmental use of E.I. funds	10,034	6,936
Employment Insurance fines	5,835	5,866
Development assistance benefit		4,530
E.I. employer penalties	3,689	3,526
The Atlantic Groundfish Strategy—TAGS	3,996	2,009
E.I. chargeback	607	551
Social assistance recipients	557	455
Labour adjustment benefits	344	385
Transfer to provinces—EI Part II—Over contribution		358
Youth training option program	571	319
Fisheries Restructuring and Adjustment Measures—FRAM	535	289
Outreach program [2]		124
Post-secondary education - Establish Program [1]		97
Administration expenses—EI Part II—Over contribution		90
Community futures	134	68
	876,087	2,872,217
Corporate Services Program		
Miscellaneous	78	588
Secondments	334	392
Outreach Program [2]	122	
Salary overpayments	81	88
	615	1,068
Total	879,149	2,873,485

---

[1] This account does not belong to Employment and Insurance

[2] This account has been moved from E.I. to Corporate Services

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

(a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	2000	1999
Receipts and other credits		
Premiums—Employers and employees	18,839	19,704
Penalties	41	52
Interest earned	1,068	764
	19,948	20,520
Payments and other charges		
Benefits	11,443	11,952
Administration costs	1,406	1,360
	12,849	13,312
Net increase or (decrease)	7,099	7,208
Add: balance at beginning of year	20,076	12,868
Balance at end of year	27,175	20,076

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

(b) Government Annuities Account

This Account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The Account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	2000	1999
Balance as at April 1	585,813	623,876
Receipts and other credits		
Interest from Canada	38,210	40,756
Premiums	150	98
Other	63	98
	38,423	40,952
Payments and other charges		
Annuity payments	71,374	75,056
Unclaimed annuities	555	564
Premium refunds	426	409
	72,355	76,029
Net increase or (decrease)	(33,932)	(35,077)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid	(5,822)	(2,986)
Balance as at March 31	546,059	585,813

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling government annuities to the public. During the year no interest was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $0 and payments from the Account amounted to $6,643.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	2000	1999
	$	$
Balance as at April 1	24,727	21,947
Receipts and other credits		2,780
Payments and other charges	6,643	
Net increase or (decrease)	(6,643)	2,780
Balance as at March 31	18,084	24,727

(d) Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to subsection 62(2) of the *Public Service Superannuation Act*.

The Civil service insurance fund has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of $5,530 and, an amount of $238,291 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999. Payments and other charges consisted of death benefits, $555,565; cash surrender value, $0; annuities, $20,289; and premium refunds, $52.

Canada Employment Insurance Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND

	2000	1999
	$	$
Balance at beginning of the exercise	8,672,348	8,914,669
Receipts and other credits		
Premiums	5,530	6,414
Payments and other charges		
Death benefits	555,565	531,613
Cash surrender value		8,068
Annuities	20,289	21,798
Premiums refunds	52	74
	575,906	561,553
Net increase or (decrease)	(570,376)	(555,139)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999	238,291	312,818
Balance at end of year	8,340,263	8,672,348

6. Contingent liabilities

Thirty-two claims totalling $34,170,936 have been brought against the Canada Employment Insurance Commission: seven for general damages (six by private citizens and one by an employee, two for entitlement damages (one by private citizen and one by a private organization), five for Charter of Rights violation (four by private organizations and one by a former employee), six for breach of contract (three by private organizations and three by private citizens), one for harassment damages (by a former employee), two for defamation damages (two by private citizens), three for negligence damages (one by an employee, one by a former employee and one by a private citizen), four for unjust dismissal (all by former employees), one for physical and mental injury damages (by a private citizen), and one miscellaneous case by a private organizations.

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Disbursements		
Human Resources Investment and Insurance Program		
Employment Insurance benefits	11,443,068	11,951,546
Human resources investment	2,351,771	2,755,329
Employment Insurance	583,220	615,590
Annuities payments and charges	72,355	76,029
HRCC management and joint services	354,937	247,906
Adjustment to the Employment Insurance administration cost	55,365	124,551
Civil service insurance - Payments and other charges	576	561
Corporate Services Program		
Corporate services	547,024	456,142
	15,408,316	16,227,654
Receipts		
Employment Insurance premiums	18,880,087	19,756,263
Employment Insurance interest - Revenues	1,067,726	764,094
Refunds of previous years' expenditures	90,145	168,194
Annuity interest, etc.	38,423	40,955
Net adjustment to the Employment Insurance administration cost	5,332	6,295
Proceeds from the disposal of surplus Crown assets	557	406
Civil service insurance - Receipts and other credits	244	319
Proceeds from sales	7	25
Services fees	31	22
Privileges, licences and permits	151	
Other revenues		
E.I. EBP recovery	111,900	85,066
Other	154,859	68,815
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
	20,355,794	20,898,670
Net cost of operations	(4,947,478)	(4,671,016)

Canada Employment Insurance Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

RECONCILIATION TO USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Net of operations	(4,947,478)	(4,671,016)
Increase in Employment Insurance surplus	7,098,856	7,208,365
Revenues credited to non-tax revenues related to appropriations	363,982	330,744
Annuities Account—Actuarial surplus (deficit)	(5,822)	(2,986)
Increase (Decrease) in the annuities pension agents	(7)	3
Decrease in the civil service insurance fund	(570)	(555)
Net adjustment of EBP	31,334	32,773
Decrease in unpaid annuities	(33,932)	32,091
Use of appropriations	2,506,363	2,929,419

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD
Director, Finance and Administration
(Senior Full-time Financial Officer)

June 16, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	1999
Expenditures		
Salaries and employee benefits	7,286	6,269
Professional and special services	6,861	6,433
Furniture and equipment	1,182	837
Transportation and communications	935	681
Information	645	252
Utilities, materials and supplies	504	367
Transfer payments	175	175
Repairs and maintenance	114	164
Rentals	96	87
Other subsidies and payments	2	5
	17,800	15,270
Less: recovery of costs (subsection 29.1(1) of the *FAA*)	5,392	4,474
Net cost of operations (Note 3)	12,408	10,796

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II to the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to subsection 29.1(1) of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrued basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriation

	2000	1999
	(in thousands of dollars)	
Canadian Centre for Management Development Vote 5	9,725	9,388
Supplementary Estimates (A, B and C)	933	916
TB Vote 10	370	
TB Vote 15	184	
	11,212	10,304
Lapsed	114	711
	11,098	9,593
Expenditures pursuant to subsection 29.1(1) of the *FAA*	5,392	4,474
Equivalent revenues pursuant to subsection 29.1(1) of the *FAA*	(5,392)	(4,474)
Spending of proceeds from the disposal of surplus Crown assets	16	
Contributions to employee benefit plans	1,294	1,203
Net cost of operations	12,408	10,796

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Manager, Finance/Senior Financial Officer

June 6, 2000

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE
FOR OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER OF LABOUR

I have audited the Statement of Operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 2000. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 2000

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenditures		
Operations		
Salaries and employee benefits	4,329,212	4,192,238
Employee termination benefits	750	162,181
Professional and special services	1,379,502	879,778
Utilities, materials and supplies	331,505	299,177
Accommodation	320,160	320,160
Information	264,075	273,978
Capital assets	207,559	225,819
Transportation and communications	185,138	192,923
Purchased repair and upkeep	62,317	69,538
Rentals	28,727	40,299
	7,108,945	6,656,091
Administration		
Salaries and employee benefits	203,350	199,541
Travel	27,610	26,364
Governors and committees	19,943	10,980
Professional and special services	3,682	4,494
Utilities, materials and supplies	838	702
	255,423	242,081
Total expenditures	7,364,368	6,898,172
Non-tax revenue		
Revenues netted against expenditures (Notes 3 and 8)		
Proceeds from sales	2,746,070	3,066,438
Cost recoveries	1,340,045	1,172,868
	4,086,115	4,239,306
Proceeds from disposal of surplus Crown assets	476	448
Total non-tax revenue	4,086,591	4,239,754
Net cost of operations (Note 4)	3,277,777	2,658,418

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON
Chairperson

BONNIE EASTERBROOK, CGA
Manager, Finance/Senior Financial Officer

S. LEN HONG
President and Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenues and by a budgetary lapsing appropriation.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(e) Foreign currency translation

Revenue and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(f) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(g) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

3. Revenues netted against expenditures

	2000	1999
	$	$
Proceeds from sales:		
Subscription—CCINFO disc	1,469,393	1,994,009
Subscription—Specialty discs	696,166	682,058
CCINFOWeb	421,317	260,759
Single copy publications	107,725	84,049
Diskette based products	25,111	27,808
Products for resale	15,250	9,025
Other	7,508	3,324
Memberships	3,600	5,406
	2,746,070	3,066,438
Cost recoveries:		
Collaborative projects	871,589	691,953
Contributions to Inquiries service	454,000	454,000
Travel expenses	14,456	26,915
	1,340,045	1,172,868
	4,086,115	4,239,306

4. Parliamentary appropriations

	2000	1999
	$	$
Human Resources Development—Vote 35	1,728,000	1,022,000
Human Resources Development—Vote 35A	569,911	
Human Resources Development—Vote 35B	500,000	874,505
Human Resources Development—Vote 35C		462,758
Treasury Board—Vote 15A—Collective agreements	92,688	
Treasury Board—Vote 15B—Collective agreements	152,744	
	3,043,343	2,359,263
Amount lapsed	85,726	21,955
	2,957,617	2,337,308
Collection agency fees		579
Spending of proceeds from the disposal of surplus Crown assets	476	819
Total use of appropriations	2,958,093	2,338,706
Add:		
Services provided without charge by other Government departments—Accommodation	320,160	320,160
Less: non-tax revenue other than revenue netted against expenditures	476	448
Net cost of operations	3,277,777	2,658,418

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	$	$	$	$
Computer equipment	1,929,921	149,072	126,149	1,952,844
Furniture and equipment	871,630	58,487	37,625	892,492
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	3,436,943	207,559	163,774	3,480,728

Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	$	$	$	$
Computer equipment	1,628,869	99,889	126,072	1,602,686
Furniture and equipment	765,970	26,069	37,625	754,414
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	3,030,231	125,958	163,697	2,992,492

6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	2000	1999
	$	$
Outside parties	268,143	359,508
Government of Canada	108,346	13,049
	376,489	372,557

The revenues associated with the accounts receivable are not reflected in the Statement of Operations.

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

7. Liabilities

	2000	1999
	$	$
(a) Recorded liabilities		
Accounts payables and accrued charges	948,311	760,312
Accrued salaries and employee benefits	31,742	24,725
	980,053	785,037
(b) Other liabilities		
Vacation pay	251,165	234,925
Employee termination benefits	458,566	393,594
	709,731	628,519
(c) Prepayment on products		
Outside parties	149,683	143,032
Government of Canada	3,840	5,500
	153,523	148,532

The costs associated with the recorded liabilities are reflected in the Statement of Operations.

The costs associated with other liabilities are not included in the Statement of Operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee termination benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half-week's pay for each complete year of continous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continous employment and one week pay for each additional complete year of continous employment.

The prepayments on products represent cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenue netted against expenditures in the Statement of Operations.

8. Related party transactions

The revenue netted against expenditures include $393,197 (1999—$234,914) from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties.

9. Specified Purpose Account—IDRC Pan Asia Research and Development Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre. CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded as cost recoveries.

	2000	1999
	$	$
Balance of funds, beginning of year	230,274	
Project funds received during the year	484,727	300,000
Grants made to recipients	(135,665)	(64,700)
Travel expenses and other costs	(39,263)	(26)
CCOHS' administration fee	(15,000)	(5,000)
Balance of fund, end of year	525,073	230,274

10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 1999-2000 nor in 1998-99 leaving donations on hand at the end of March 2000 at $81,021. These funds are recorded in a special account in the Consolidated Revenue Fund.

11. Comparitive figures

Certain 1999 comparitive data presented in the notes to the Statement of Operations have been reclassified to conform to the presentation adopted in 2000.

Canadian Food Inspection Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Board of Directors is responsible for the management of the Commission's activities. In particular, it is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

MICHAEL ROBINSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 20, 2000

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the Statement of Operations of the Canadian Polar Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement of operations presents fairly, in all material respects, the results of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 2000

Canadian Polar Commission—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Operating expenditures		
Salaries and employee benefits	486,444	408,259
Professional and special services	147,342	133,499
Travel and relocation	114,180	104,561
Accommodation	85,837	80,867
Honoraria to board members	58,200	16,350
Office expenses and equipment	43,278	61,501
Printing and publishing	27,864	31,992
Telephone and telecommunications	19,303	14,527
Contributions	17,250	19,730
Materials and supplies	10,146	12,667
Postage and courier service	10,481	8,450
Settlement of Canadian Human Rights Commission complaint		60,000
Advertising		3,944
Cost of operations	1,020,325	956,347
Non-tax revenue		
Refund of previous years' expenditures	1,676	
Net cost of operations (Note 3)	1,018,649	956,347

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures is funded by a budgetary lapsing authority.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriations

	2000	1999
	$	$
Indian Affairs and Northern Development—Vote 50	882,000	858,000
Treasury Board—Vote 5	25,687	
Supplementary Estimates (A)	42,000	42,100
	949,687	900,100
Lapsed	16,362	30,753
	933,325	869,347
Statutory contributions to employee benefit plans	87,000	87,000
Total use of appropriations	1,020,325	956,347
Less: non-tax revenue	1,676	
Net cost of operations	1,018,649	956,347

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent in all material respects with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which give due considerations to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion on the fairness of the financial statement. This opinion is appended to the financial statement.

Approved by:

KEN JOHNSON
Executive Director
Senior Financial Officer

JEAN L. LAPORTE, CGA
Chief, Finance, Planning and Administration
Senior Full-Time Financial Officer

July 5, 2000

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 7, 2000

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Expenditures (Note 8)		
Investigation operations		
Salaries and employee benefits	18,276	25,263
Employee termination benefits	311	39
Professional and special services	7,211	8,425
Transportation and communications	2,549	3,544
Rentals	1,345	6,899
Accommodation	1,306	1,365
Construction and/or acquisition of machinery and equipment	531	2,304
Utilities, materials and supplies	292	3,606
Purchased repair and upkeep	253	1,040
Construction and/or acquisition of land, buildings and works		18
Information	115	10
Other	21	7
	32,210	52,520
Corporate services		
Salaries and employee benefits	3,624	3,429
Employee termination benefits		53
Professional and special services	1,622	1,427
Construction and/or acquisition of machinery and equipment	790	690
Transportation and communications	556	604
Purchased repair and upkeep	322	368
Accommodation	298	271
Information	254	445
Utilities, materials and supplies	118	240
Rentals	18	109
Construction and/or acquisition of land, buildings and works		167
	7,602	7,803
Total expenditures	39,812	60,323
Non-tax revenue		
Proceeds from sales	32	15
Refunds of previous years' expenditures	24	10
Service fees	8	1
	64	26
Net cost of operations	39,748	60,297
Ex gratia payment to province of Nova Scotia (Note 9)	1,500	
Net cost to Government (Note 4)	41,248	60,297

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. It seeks to identify safety deficiences in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority; employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave. Termination benefits are recorded in the year of the signing of the termination agreement with the employee. Vacation pay and compensatory leave are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash basis.

(c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(e) Services provided without charge by other Government departments

Estimated amounts for services provided without charge by other Government departments are included in operating expenditures.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

3. Comparitive figures

Certain comparitive figures have been reclassified to conform to the presentation adopted in the current year.

4. Parliamentary appropriations

	2000	1999
	(in thousands of dollars)	
Privy Council—Vote 15	20,294	18,917
Supplementary—Vote 15a	15,372	
Supplementary—Vote 15b		8,173
Supplementary—Vote 15c		28,736
Transfer from TB—Vote 10	100	
Transfer from TB—Vote 15	1,166	
	36,932	55,826
Lapsed	1,260	1,746
	35,672	54,080
Spending of proceeds from the disposal of surplus Crown assets	12	17
Statutory contributions to employee benefit plans	3,444	3,243
Use of appropriations	39,128	57,340
Adjustment for new collective agreements	(316)	316
Add: services provided without charge by other Government departments (Note 5)	2,500	2,667
Deduct: non-tax revenue	(64)	(26)
Net cost to Government	41,248	60,297

5. Contractual obligations

In 1998, the CTAISB entered into a two-year lease with the Department of National Defence for the use of an aircraft hangar at CFB Shearwater. The remaining value of the lease at March 31, 2000 was $167,200. This amount will be paid in 2000-01.

6. Services provided without charge by other departments

The table below summarizes the services provided by other departments without charge to the CTAISB:

	2000	1999
	(in thousands of dollars)	
Public Works and Government Services Canada (accommodation, accommodation alteration and other services)	1,604	1,636
Treasury Board (employer's contributions to the health insurance plan)	821	970
Human Resources Development Canada (administration of workers' compensation)	33	40
Auditor General of Canada (audit services)	42	21
Total	2,500	2,667

7. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB.

	2000	1999
	(in thousands of dollars)	
Opening balance	156	189
Receipts	240	134
Disbursements	(195)	(167)
Closing balance	201	156

8. Expenditures related to the Swissair Flight 111 accident investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation.

The expenditures relating to the investigation are included in the Statement of Operations and are detailed in Table 1 below. These expenditures include direct costs incurred by the CTAISB and additional costs incurred by other Government departments and agencies in support of the CTAISB's investigation. The supplementary funding received by the CTAISB also covered the additional costs incurred by these departments and agencies. Table 2 shows the amounts reimbursed to these entities by the CTAISB. The investigation is ongoing and additional expenditures are expected in future years.

Various other activities relating to the accident, such as search and rescue operations, were conducted by a number of departments. The costs of these activities are not disclosed in the CTAISB's Statement of Operations but in the accounts of the respective organizations.

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

TABLE 1	2000	1999
	(in thousands of dollars)	
Expenditures relating to the investigation of the Swissair accident (including services provided by other Government departments and agencies)		
Professional and special services	6,006	7,357
Salaries and employee benefits	2,757	10,767
Transportation and communications	1,349	2,436
Rentals	1,313	6,920
Construction and/or acquisition of machinery and equipment	160	1,774
Information	100	247
Purchased repair and upkeep	44	987
Utilities, materials and supplies	130	3,333
Construction and/or acquisition of land, buildings and works		167
Other	20	4
Total	11,879	33,992

TABLE 2	2000	1999
	(in thousands of dollars)	
Amounts reimbursed for services provided by other Government departments and agencies relating to the investigation		
National Defence	1,866	10,777
Fisheries and Oceans		8,506
Royal Canadian Mounted Police	2,186	5,252
Others	470	1,787
Total	4,522	26,322

9. Ex gratia payment to the province of Nova Scotia

At the request of the Nova Scotia government, the CTAISB made an ex gratia payment of $1,500,000 to offset the costs incurred by the province as a result of the Swissair Flight 111 accident. Although there were no legal obligations to compensate the province, it was decided that such a payment was in the public interest due to the exceptional circumstances of this accident.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of the government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ROBERT ZELLER
Acting Manager, Finance and Administration

GUY D'ALOISIO
Director, Corporate Services

July 12, 2000

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER OF HEALTH

I have audited the Statement of Operations of the Medical Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 12, 2000

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Expenditures		
Grants and scholarships (see Schedule)		
Grants	195,627	174,006
Multi-disciplinary	28,239	23,931
Research training	25,837	23,373
Salary support	22,716	22,234
Networks of centres of excellence	21,075	13,655
Travel and exchange	295	287
Other activities	2,496	1,701
	296,285	259,187
Operations and Administration		
Salaries and employee benefits	6,774	5,522
Employee termination benefits	17	30
Professional and special services	3,419	2,840
Travel	2,241	1,999
Accommodation	580	443
Publications	570	588
Furniture and equipment	466	388
Communications	415	435
Materials and supplies	337	431
Equipment repair and maintenance	201	160
Interest and other	13	3
	15,033	12,839
	311,318	272,026
Non-tax revenues		
Refunds of previous years' expenditures	606	550
Adjustment to prior years' PAYE		107
Net cost of operations (Note 4)	310,712	271,369

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

K. MOSHER
Executive Director

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2000	1999
Grants		
Operating	164,842	149,444
Clinical trials	7,113	4,465
Maintenance and equipment	6,526	5,646
Health services research	2,000	2,000
Regional partnerships	1,183	854
Breast cancer research initiative	2,000	2,000
MRC genome	3,537	334
Special projects	1,649	2,325
University-industry grants	4,404	5,338
General research grants		1,600
Opportunities fund	2,373	
	195,627	174,006
Multi-disciplinary		
MRC groups	27,649	22,090
Program grants	590	1,810
Development grants		31
	28,239	23,931
Salary support		
MRC groups	714	1,625
Development grants	886	1,628
Career investigators	359	498
MRC scientists	5,428	4,502
Senior scientists	1,778	1,150
Distinguished scientists	1,158	958
Scholarships	9,772	9,021
Clinician scientists 2	1,047	1,190
Regional partnerships	281	643
University-industry	1,293	1,019
	22,716	22,234
Research training		
Clinician scientists 1	1,019	1,008
Centennial fellowships	580	741
Fellowships	11,576	9,218
Dental fellowships		50
Studentships	11,097	9,176
Undergraduate scholarships	508	533
Regional partnerships training awards	14	18
University-industry training awards	1,043	936
Partnerships challenge fund		1,693
	25,837	23,373
Travel and exchange		
Visiting scientists and professorships	140	150
Travel grants, symposia and workshops	155	137
	295	287
Other activities		
President's fund	504	524
Other grants	1,992	1,177
	2,496	1,701
All core programs	275,210	245,532
Networks of centres of excellence	21,075	13,655
	296,285	259,187

Medical Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating, grants and scholarships expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a separate statutory authority.

In the February 1999 Federal Budget the Minister of Finance announced the creation of a departmental corporation known as the Canadian Institutes of Health Research which is intended to provide an integrated framework for Canadian health science funders, researchers and users of research results. The *Canadian Institutes of Health Research Act* became effective June 7, 2000, except for a few sections including the section repealing the *Medical Research Council Act*, which is expected to become effective in the early autumn of 2000. The Canadian Institutes of Health Research has now taken over all of the activities, rights, properties and obligations of the Medical Research Council, including all financial commitments in grants and scholarships. All employees of the Medical Research Council are deemed to have received an offer of employment from the Canadian Institutes of Health Research, and a large majority of the employees have accepted the offer.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge from Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

3. Changes in financial statement presentation

The presentation of operating and administration expenditures has been consolidated. Previously, these expenditures were segregated between distinct operating and administration expenditure classifications. Some previous year's figures have been reclassified to conform with the current year's presentation.

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. Parliamentary appropriations

	2000	1999
	(in thousands of dollars)	
Department of Health		
Vote 20—Grants	263,475	218,212
Add:		
Supplementary Estimates (A and B; A, B and C in 1999)	32,850	41,055
Lapsed	40	80
	296,285	259,187
Vote 15—Operating expenditures	10,650	8,239
Add:		
Supplementary Estimates (A and B; A, B and C in 1999)	2,256	3,142
Treasury Board—Vote 5	103	
Treasury Board—Vote 10	20	
Treasury Board—Vote 15	160	
Lapsed	1	97
	13,188	11,284
Statutory contributions to employee benefit plans	1,031	894
Spending of proceeds from the disposal of surplus Crown assets		2
Total use of appropriations	310,504	271,367
Add:		
Services provided without charge by Government departments	814	659
Less: non-tax revenues	606	657
Net cost of operations	310,712	271,369

5. Trust funds

As provided for in Section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. These funds are deposited with the Receiver General for Canada.

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	2000	1999	2000	1999
	(in thousands of dollars)			
Balance, beginning of year	81	78	1,342	1,643
Add:				
Donations received			2,740	1,855
Interest received	4	3	57	76
Less:				
Grants paid			2,663	2,232
Balance, end of year	85	81	1,476	1,342

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	2000	1999
	(in thousands of dollars)	
1999-2000		245,331
2000-2001	289,795	188,551
2001-2002	214,358	117,494
2002-2003	125,227	46,969
2003-2004	59,179	27,230
2004-2005	27,124	5,021
2005-2006	3,574	898
2006-2007	251	
	719,508	631,494

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

June 23, 2000

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the Statement of Operations of the National Battlefields Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 23, 2000

The National Battlefields Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenditures		
Grants in lieu of taxes	3,635,807	3,637,158
Operations		
Salaries and benefits	1,387,079	1,106,605
Employee termination benefits	13,232	5,922
Maintenance	1,720,022	946,528
Capital assets (Note 4)	1,591,005	122,946
Professional services	782,155	502,979
Utilities, materials and supplies	327,389	196,723
Information	81,081	58,862
Rentals	18,988	8,947
Transportation and communication	4,496	10,765
	5,925,447	2,960,277
Administration		
Salaries and benefits	534,804	488,481
Transportation and communication	45,900	31,577
Professional services	40,973	31,874
Services provided without charge by a Government department	26,399	27,030
Office supplies	5,570	6,353
	653,646	585,315
Total expenditures	10,214,900	7,182,750
Non-tax revenues		
Parking	731,192	559,398
Rent	161,938	137,591
Fees for visits, services and the use of facilities	100,698	90,936
Fines and penalties	20,175	45,967
	1,014,003	833,892
Net cost of operations (Note 3)	9,200,897	6,348,858

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at Quebec.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leave which are recorded on a cash basis.

(b) Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department.

(d) Revenues are recorded on a cash basis.

(e) Contributions to the Public Service Superannuation Plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this Plan. The employees and the Commission contribute equally to the cost of the Plan. The contributions represent the total pension obligation of the Commission under the Plan.

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

3. Parliamentary appropriations

	2000	1999
	$	$
Canadian Heritage		
Vote 70 (Vote 85 in 1999)	7,578,347	5,228,000
Vote 70a (Vote 85b in 1999)	1,932,000	870,000
Vote 85c		41,969
	9,510,347	6,139,969
Lapsed	578,138	1,065
	8,932,209	6,138,904
Statutory—Contributions to employee benefit plans	263,000	229,000
Spending of revenues in accordance with section 29.1(1) of the *FAA*	993,292	787,816
Total use of appropriations	10,188,501	7,155,720
Add: services provided without charge by a Government department	26,399	27,030
Less: non-tax revenues	1,014,003	833,892
Net cost of operations	9,200,897	6,348,858

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1999	Additions	Disposals	March 31, 2000
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	1,539,118	10,882		1,550,000
Parking lots	372,715	40,084		412,799
Buildings	1,161,573			1,161,573
Martello Towers	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham	3,409,327	1,020,915		4,430,242
Interpretation Centre at the Musée du Québec	974,829			974,829
Equipment	1,634,864	348,313	(129,601)	1,853,576
Work in process		196,210		196,210
	11,891,606	1,616,404	(129,601)	13,378,409
Financed by parliamentary appropriation	9,799,919	1,591,005	(129,601)	11,261,323
Financed by revenues in accordance with section 29.1(1) of the *FAA*	224,584			224,584
Financed by Trust Fund (Note 5)	1,867,103	25,399		1,892,502
	11,891,606	1,616,404	(129,601)	13,378,409

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission.

	2000	1999
	$	$
Receipts		
Donations and sponsorships	61,164	50,756
Interest	12,777	23,591
	73,941	74,347
Disbursements		
Professional services	68,443	210,737
Capital assets (Note 4)	25,399	163,455
Grants in lieu of taxes		98,639
	93,842	472,831
Excess of disbursements over receipts	(19,901)	(398,484)
Balance at beginning of the year	380,767	779,251
Balance at end of year, deposited with the Receiver General for Canada	360,866	380,767

6. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is $87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 2000, the amount of commitments for the Commission's normal operations is $160,000 (1999—$130,600).

7. Comparitive figures

Certain comparitive figures have been reclassified to conform with the presentation used in the current year.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies as set out in the Notes to the Statement of Operations on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Corporation's finance directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In April of 1998, NRC undertook the implementation of the the suite of SAP software products. The major system and interface problems encountered during the first year of implementation, FY 1998-99, have been regularised and the financial reconciliation of accounts in year two required less time and was significantly easier to perform. There were no known year 2000 system problems encountered in FY 1999-00. In 1999, the NRC Finance Branch commenced preparation for the implementation of FIS in the department; the effective start date is April 1, 2001. Various teams, committees and action plans are underway. In the interim, a freeze has been put on all non-FIS related system enhancements and modifications as all our financial system efforts must be focused on the development of FIS.

Approved by:

J-G. SÉGUIN
Senior Financial Officer

PETER W. PEACOCK
Senior full-time Financial Officer

June 22, 2000

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the *Municipal Grants Act*		4,240,000
International affiliations	965,022	958,460
	965,022	5,198,460
Contributions		
Assistance to industry	97,193,053	104,522,135
TRIUMF project	34,318,000	35,000,000
Canada-France-Hawaii Telescope Corporation	4,049,638	4,091,836
Gemini Space Program	3,295,161	2,377,069
James Clerk Maxwell Telescope	1,135,036	1,213,027
	140,955,910	152,402,527
Capital		
Minor capital expenditures	8,031,958	27,170,648
Major capital replacement program	14,473,157	8,578,580
Other	34,308,200	17,663,292
	56,813,315	53,412,520
Operations		
Salaries and employee benefits	186,952,938	176,908,878
Employee termination benefits	2,230,648	3,357,086
Utilities, materials and supplies	45,882,855	42,019,702
Professional and special services	19,376,685	19,099,609
Transportation and communications	13,322,208	13,151,314
Rentals	5,998,098	7,182,659
Information	5,538,150	5,334,688
Other	560,699	219,083
	279,862,281	267,273,019
Administration		
Salaries and employee benefits	34,813,134	28,603,028
Employee termination benefits	311,564	584,047
Utilities, materials and supplies	14,452,320	12,537,819
Professional and special services	11,129,993	8,199,667
Grants in lieu of taxes - PWGSC	10,596,999	6,357,000
Transportation and communications	3,842,903	3,832,261
Information	638,699	799,014
Rentals	370,708	133,528
Other	151,757	158,010
	76,308,077	61,204,374
Total Expenditures	554,904,605	534,292,440
Revenue		
Non-tax revenue		
Revenue from operations		
Service fees	44,235,102	37,409,000
Sales of publications	11,420,501	10,329,960
Other	2,511,517	1,558,391
	58,167,120	49,297,351
Other revenue		
Refund of previous years expenditures	460,584	189,298
Sale of surplus crown assets	124,093	64,915
Other	19,774	26,715
	58,771,571	49,578,279
Net cost of operations	496,133,034	484,714,161

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act* of 1966-67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through annual budgetary appropriations and statutory authority to expend revenues earned. Employee benefits also are funded by a statutory authority.

2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditure in the year of purchase.

National Research Council of Canada—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

(d) Services provided without charge

Estimates of amounts for services provided without charge from government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	2000	1999
	$	$
Vote 70		
Available for use in the current year	270,397,650	244,467,709
Lapsed	4,629,267	5,157,602
Used in the current year	265,768,383	239,310,107
Vote 75		
Available for use in the current year	43,997,200	51,356,000
Lapsed	68,649	16,004
Used in the current year	43,928,551	51,339,996
Vote 80		
Available for use in the current year	141,030,000	153,220,517
Lapsed	74,090	817,990
Used in the current year	140,955,910	152,402,527
Statutory expenditures—Paragraph 5 (1)(e) of the *NRC Act*	73,361,478	63,586,062
Available for use in subsequent year	16,014,279	15,194,368
(A)	57,347,199	48,391,694
Statutory contributions to Employee Benefit Plans (B)	35,402,000	32,511,000
Other Statutory Expenditures		
Spending of proceeds from Crown assets surplus	149,093	89,915
Lapsed	5,553	27,797
Available for use in subsequent year	25,000	25,000
(C)	118,540	37,118
Total Statutory (A+B+C)	92,867,739	80,939,812
Total use of appropriations	543,520,583	523,992,442
Add: services provided without charge by the Council and other government departments	10,419,000	10,300,000
Less: non-tax revenue		
Statutory revenue fund	58,167,120	49,297,351
Other non-tax revenue	604,451	280,928
Total non-tax revenue	58,771,571	49,578,279
Net cost of operations	495,168,012	484,714,163

4. Accounts receivable

Accounts receivable at year-end from sales and the provision of services are as follows:

	2000	1999
	$	$
Non-government accounts	12,365,698	12,544,911

5. Trust Accounts

The Council keeps in trust monies received from organizations to recover incurred on their behalf.

	2000	1999
	$	$
Balance, beginning of year	11,324,442	10,606,788
Payments made	13,266,921	13,628,150
Monies received	18,086,276	14,345,804
Balance, end of year	16,143,797	11,324,442

6. Contractual obligations

The Corporation has commenced major capital expenditure initiatives for the modernization and expansion of its laboratories and upgrating of its equipment. In 1999-2000, it has spent $23,233,615 toward this objective and has committed the following resources for future years: $15,728,000 for 2000-01; $4,045,000 for 2001-02; and $2,000,000 for 2002-03.

The Corporation is also committed to the following transfer payment agreements:

(a) James Maxwell Telescope— this is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to $1,153,000 annually for the next five years for the James Maxwell Telescope project. As at March 31, 2000, it has spent to date $26,053,000 on this initiative.

(b) Gemini Twin Telescope Project— this is also a collaboration agreement with the United States and the United Kingdom to build and operate twin 8-metre telescopes in Mauna Kea, Hawaii, USA and in Cerro Pachon, Chile. The Corporation is committed to spending $3,781,000 on Gemini in 2000-01; $3,625,000 in 2001-02; $3,565,000 in 2002-03 and an estimated $3,500,000 in each of the following two years: 2003-04 and 2004-05. As at March 31, 2000, the Corporation has spent $28,938,000 on this project.

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

(c) Tri-University Meson Facility— this facility, located in Vancouver, British Columbia, is managed as a joint venture by a consortium of three Canadian universities. The Corporation is committed to spending $19,277,000 for this facility in each of 2000-01 and 2001-02. To date is has spent $136,590,000 on this venture.

(d) Canada-France-Hawaii Telescope Corporation— Canada jointly owns and operates with France and Hawaii a 3.6 meter optical telescope located in Mauna Kea, Hawaii, USA. As at March 31, 2000, the Corporation has spent $68,486,000 on this project and is committed to spending $4,050,000 in each of the next two years.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibilities, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID McGUINTY
Executive Director and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

July 7, 2000

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the Statement of Operations of the National Round Table on the Environment and the Economy for the year ended March 31, 2000. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 7, 2000

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	$	$
Expenditures		
Operating		
Salaries and employee benefits	1,487,063	1,424,954
Professional and special services	740,769	876,305
Transportation and communications	383,527	258,019
Publications	247,243	328,285
Rentals	215,268	219,109
Furniture and equipment	111,124	45,620
Repairs and maintenance	39,803	21,921
Utilities, materials and supplies	32,548	85,780
Other subsidies and payments	107	142
	3,257,452	3,260,135
Executive committee		
Honoraria	25,036	33,240
Travel and living expenses	15,461	16,508
	40,497	49,748
Other committees		
Travel and living expenses	164,171	121,531
Honoraria	106,914	90,694
	271,085	212,225
	3,569,034	3,522,108
Non-tax revenue		
Sale of publications	15,576	16,035
Sale of conference materials	3,380	
Refunds of previous years' expenditures		315
Sale of surplus Crown assets	369	291
	19,325	16,641
Net cost of operations (Note 3)	3,549,709	3,505,467

The accompanying notes are an integral part of this financial statement.

Approved by:

STUART SMITH
Chair

DAVID McGUINTY
Executive Director and
Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act.* The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory time-off which are recorded on cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

(f) Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditures in the year they are made and they represent the total pension obligation of the Round Table under the Plan.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS—*Continued*

3. Parliamentary appropriations

	2000	1999
	$	$
Privy Council—Vote 40	3,114,138	3,018,000
Supplementary Vote 40b	98,600	121,509
	3,212,738	3,139,509
Lapsed	178,342	86,327
	3,034,396	3,053,182
Statutory contributions to employee benefit plans	266,000	237,000
Spending of revenues from the sale of publications and conference materials in accordance with section 29.1(1) of the *FAA*	18,956	16,035
Spending of proceeds from the disposal of surplus Crown assets	369	291
Total use of appropriations	3,319,721	3,306,508
Add:		
Accommodations and other services provided without charge by other Government departments	182,280	190,500
Funds received from other Government departments	67,033	25,100
Less: non-tax revenue	19,325	16,641
Net cost of operations	3,549,709	3,505,467

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program which will sunset in December 2001. These receipts and expenses are not included in the Statement of Operations of the Round Table. The unspent balance in this account is carried forward for future use.

	2000	1999
	$	$
Balance at beginning of year	21,065	246,199
Receipts	597,024	304,225
	618,089	550,424
Expenses	420,237	529,359
Balance at end of year	197,852	21,065

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	2000	1999
	$	$
Inventory at beginning of year	246,984	251,366
Add: new publications produced	38,488	60,446
Less: sales	15,576	16,035
written-off		37,665
adjustments	9,400	11,128
allowance for obsolescence	109,762	
Inventory at end of year	150,734	246,984

6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets costing over $1,000. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful lives of five years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	$	$	$	$
Informatics equipment	257,420	48,933		306,353
Office furniture and equipment	129,479	12,640	1,100	141,019
	386,899	61,573	1,100	447,372

Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	$	$	$	$
Informatics equipment	172,703	37,188		209,891
Office furniture and equipment	50,821	23,524	971	73,374
	223,524	60,712	971	283,265

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

7. Liabilities

As of March 31, liabilities are as follows:

	2000	1999
	$	$
(a) Accounts payable and accrued charges		
Accounts payable	500,014	274,074
Accrued salaries	60,712	13,058
	560,726	287,132
(b) Other liabilities		
Accrued vacation pay	58,646	45,579
Compensatory time-off	2,968	6,658
	61,614	52,237

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

LAURENT NADON
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 15, 2000

Natural Sciences and Engineering Research Council—*Continued*

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Expenditures		
Grants and scholarships		
Research grants	307,562	286,352
Research partnerships	135,733	122,678
Training scholarships and fellowships	81,456	67,081
General support	2,145	1,875
	526,896	477,986
Operations		
Salaries and employee benefits	14,197	12,051
Employee termination benefits	69	163
Professional and special services	3,499	2,990
Transportation and communications	2,902	2,592
Rentals	1,673	1,401
Information	1,443	1,184
Acquisition of furniture and equipment	503	991
Repair and maintenance	363	407
Utilities, materials and supplies	339	622
	24,988	22,401
	551,884	500,387
Non-tax revenues		
Refunds of previous years' expenditures	(313)	(115)
Net cost of operations (Note 3)	551,571	500,272

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2000	1999
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates Vote 90	484,780	404,790
Add:		
Supplementary Estimates (A)	37,941	71,000
Supplementary Estimates (B)	4,175	1,196
Supplementary Estimates (C)		1,000
Grants and scholarships expenditures	526,896	477,986
Operating expenditures		
Main Estimates Vote 85	18,228	15,992
Add:		
Supplementary Estimates (A)	1,924	
Supplementary Estimates (B)		2,281
Supplementary Estimates (C)		784
Treasury Board of Canada Secretariat—Salary increment, FIS implementation, Eligible costs	826	
Less:		
Operating lapse	274	519
Operating expenditures	20,704	18,538
Statutory contributions to employee benefit plans	2,248	1,968
Total use of appropriations	549,848	498,492
Add: services provided without charge by other Government departments and agencies	2,036	1,895
Less: non-tax revenues	313	115
Net cost of operations	551,571	500,272

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. **Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government**

   a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the Statement of Operations, amounted to $11,671,064 ($11,501,000 in 1999). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.

   b) As of March 31, the Council held grant and scholarship funds in trust for the North Atlantic Treaty Organisation (NATO). The operations of this fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	1,285	984
Add:		
Funds received	514	659
Interest received	59	51
	1,858	1,694
Less: disbursements	473	409
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	1,385	1,285

5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	380,085
2002	309,769
Subsequent years	236,755
	926,609

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-Time Financial Officer)

LAURENT NADON
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 15, 2000

Social Sciences and Humanities Research Council—*Continued*

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Social Sciences and Humanities Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 2000

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2000	1999
Expenditures		
Grants and fellowships		
Research grant	48,573	42,911
Strategic	30,389	12,325
Research training	30,385	31,493
Research communications	5,649	5,860
	114,996	92,589
Operations		
Salaries and employee benefits	7,961	6,738
Employee termination benefits	155	157
Professional and special services	1,379	1,409
Rentals	1,267	1,263
Transportation and communications	895	819
Information	356	251
Acquisition of furniture and equipment	200	576
Utilities, material and supplies	114	203
Repair and maintenance	74	91
	12,401	11,507
	127,397	104,096
Non-tax revenues		
Refunds of previous years' expenditures and other	(243)	(802)
Net cost of operations (Note 3)	127,154	103,294

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

MARC RENAUD
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The grants and fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other government departments and agencies

Estimates of amounts for services provided without charge by other government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	2000	1999
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates Vote 100	97,956	84,201
Add:		
Supplementary Estimates (A)	15,125	8,300
Supplementary Estimates (B)	1,915	3,817
Less:		
Supplementary Estimates (C)		437
Grants and fellowships lapse		3,292
Grants and fellowships expenditures	114,996	92,589
Operating expenditures		
Main Estimates Vote 95	7,765	6,409
Add:		
Supplementary Estimates (A)	1,486	625
Supplementary Estimates (B)	160	1,557
Supplementary Estimates (C)		437
Treasury Board of Canada Secretariat—salary increment, FIS implementation, recoverables	549	
Less:		
Operating lapse	290	83
Operating expenditures	9,670	8,945
Statutory contributions to employee benefit plans	1,159	963
Total use of appropriations	125,825	102,497
Add: services provided without charge by other government departments and agencies	1,572	1,599
Less: non-tax revenue	243	802
Net cost of operations	127,154	103,294

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. Trust funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest received is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	261	250
Interest received	11	11
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	272	261

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	240	230
Donations and interest received	40	15
Fellowships paid	(30)	(5)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	250	240

5. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	112,658
2002	73,941
Subsequent years	34,909
	221,508

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	Page
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.9
Accountable advances	3.13
Losses of public money and property	3.16

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency [(1)]	1,548,170,503
Foreign Affairs and International Trade	
Canadian International Development Agency	1,718,547
Justice—	
Department	7,662,834
National Defence	584,166
	1,558,136,050
CUSTOMS TARIFF (SECTION 76)—	
Canada Customs and Revenue Agency [(1)]	20,266
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency [(1)]	130,498,654
Total	1,688,654,970

* For details, see following statement called «Details of remissions of taxes, fees, penalties and other debts».
(1) Formerly National Revenue.

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

PURSUANT TO SECTION 23 OF THE FAA

CANADA CUSTOMS AND REVENUE AGENCY(1)

Description of the Order	Amount
	$
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	4,207
PC 1967-489, March 16, 1967, remission of Customs duties and GST on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	5,037,372
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	212,289
PC 1972-215, February 10, 1972, remission of Customs duties and GST on off-highway vehicles, parts and accessories and parts thereof	877,888
PC 1973-2529, August 21, 1973, remission of GST and Excise taxes on goods for use in cases of emergency	45,942
PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material	182
PC 1975-885, April 22, 1575, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	2,044
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	51,342,690
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	7,488
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	204,645
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the *Income Tax Act*, in respect of certain royalty provisions for Syncrude	6,356,632
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	5,730
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	730,497
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	719,245
PC 1978-763, March 16, 1978, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	9,287
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	235,844
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	855,570
PC 1979-395, February 15, 1979, remission of Customs duties and Excise taxes in respect of non-commercial importation with warranty adjustments	13
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	55,292,466
PC 1982-2635, September 3, 1982, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	15,822,735
PC 1983-1439, May 12, 1983, remission of Customs duties and GST on buses, parts and accessories and parts thereof of A. Girardin Inc.	8,684
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	205,144
PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	330,021,022
PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	583,929
PC 1984-1159, April 5, 1984, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	2,800

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1984-1559, May 10, 1984, remission of Customs duties and GST on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	21,738
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	1,543
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	197,525
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	23,566
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order , provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), harmonized sales tax (HST) and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	86,846
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	105
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	140,570
PC 1987-947, May 7, 1987, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	787
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	182,540
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	346,603
PC 1987-1600, July 30, 1987, remission of Customs duties and GST on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	36
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	36
PC 1988-2902, December 30, 1988, remission of Customs duties on vehicles of Honda and parts thereof	320,000
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	53,944,996
PC 1988-2918, December 30, 1988, remission of Customs duties and GST on buses, parts and accessories and parts thereof of NovaBus Corporation	491,213
PC 1988-2920, December 30, 1988, remission of Customs duties and GST on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	122
PC 1988-2921, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd	1,373
PC 1988-2926, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	702
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	27,458
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	35,165
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	59,886
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST/HST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST/HST ultimately retained by the government	999,094,193
PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years	65,591
PC 1992-658, April 2, 1992 remission of income tax refunds payable by certain taxpayers in respect to taxation years 1980 to 1984	265
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,530,146

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft ..	32,055
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	6,626,286
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies......................................	2,520,460
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the *Excise Tax Act*, for use or consumption in Canada solely in the production of goods for export	1,892,139
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	230,715
PC 1994-568, April 14, 1994, Remission of Customs duties and GST on certain goods	73
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,642,965
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	52,206

Description of the Order	Amount
	$
PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	578,380
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	122,234
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of Section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest	1,101
PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986.....................................	9,157
PC 1997-1371, September 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1982 to 1984 and 1991 to 1996	55
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,208,403
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada......................................	5,694

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	129,702
PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years	11,568
PC 1999-234, February 18, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1976 to 1980, 1995 and 1997 taxation years	1,254
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996	5,069,319
PC 1999-634, April 28, 1999, Andrés Wines Remission Order, grants a remission of an amount of Ontario provincial sales tax mistakenly remitted as GST	371,267
PC 1999-1332, July 28, 1999, Commission for Environmental Cooperation Remission Order (Part IX of the *Excise Tax Act*), remits the GST paid by the Commission during the period September 4, 1994 to September 23, 1997	254,016
PC 1999-1336, July 28, 1999, remission of income tax payable by John Doucette, plus a relevant penalty and interest, and all other relevant interest payable by Lawrence O'Coin for the taxation years 1984 and 1994	69,314
PC 1999-1337, July 28, 1999, Carl Rideout Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits	7,959
PC 1999-1338, July 28, 1999, Sharon Waldron Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits	2,701
PC 1999-1855, October 21, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1991 to 1997 taxation years	51,319
PC 1999-1857, October 21, 1999, H.E. Brown Supply Co. Ltd. Remission Order, remits an amount or a Federal Sales Tax (FST) refund that was originally denied, on the basis of departmental error	19,974

Description of the Order	Amount
	$
PC 2000-213, February 24, 2000, Marnie Williamson-Collin Remission Order, remits tax payable in respect of certain services provided by Marnie's Dance'n'Kids during the period March 31, 1994 to June 30, 1997 on the basis of incorrect advice provided by CCRA officials	4,837
PC 2000-354, March 23, 2000, Nova Scotia Public Service Long Term Disability Plan Trust Fund Remission Order, remits an amount representing one half of the tax paid during the period July 21, 1993 to March 26, 1998 on the basis on incorrect advice provided by the Department of Finance officials	98,000
Total	1,548,170,503
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Canadian International Development Agency	
PC 1997-1534, October 23, 1997, Remission Order for interest on late or missed payments on Official Development Assistance concessionary loans; and interest not collected due to delay in implementing the Interest and Administrative Charges Regulations	1,718,547
JUSTICE	
Department	
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	7,662,834
NATIONAL DEFENCE	
PC 1999-961, May 27, 1999; approval by the Governor in Council granting the remission of unused leave cash-outs paid under the Canadian Forces Reduction Program	6,200
PC 1999-1519, August 26, 1999, approval by the Governor in Council granting the remission or overpayments to certain members of the Canadian Forces	577,966
Total	584,166

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF

CANADA CUSTOMS AND REVENUE AGENCY[1]

Description of the Order	Amount
	$
Remissions of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
DRA 1995-2, February 9, 1995	18,022
DRA 1997-1, February 26, 1997	2,244
Total	20,266

PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF

CANADA CUSTOMS AND REVENUE AGENCY[1]

Description of the Order	Amount
	$
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	213,265
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	225,252
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	95,088
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	814,124
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	12,174,050
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	63,073
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	450,709
PC 1996-1089, July 10, 1996, remission of Customs duties and GST on certain knitting yarns	2,892
PC 1997-780, May 20, 1997, remission of anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts	66,044
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	15,116,679
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	78,919,995
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	90,443
PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	268,328
PC 1997-2002, December 29, 1997, remission of a portion of the Customs duties, GST and Excise taxes on imports of certain woolen fabrics	6,970
PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	403,687
PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	2,542,058
PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	16,236,071
PC 1997-2058, December 29, 1997, remission of Customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period January 1, 1998 to December 31, 2004	14,402
PC 1998-904, May 28, 1998, remission of Customs duties and GST under the Customs Tariff on specified fabrics	5,739
PC 1998-905, May 28, 1998, remission of Customs duties and GST on cathode blocks for use in the manufacture of aluminum	408,907
PC 1998-906, May 28, 1998, remission of Customs duties on the 1/120th basis and GST for the temporary importation of the crane vessel «S7000» during the period beginning on March 1, 1998 and ending on December 31, 1999	1,704,544

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount
	$
PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on speficied fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002	10,666
PC 1998-1142, June 18, 1998, remission of Customs duties on fish meal imported into Canada during the period beginning June 6, 1991 and ending on June 30, 2000	113,510
PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	363,283
PC 1998-1757, October 1, 1998, remission of Customs duties and GST on polyurethane rear trunk spoilers or wings of tariff item No. 8708.29.99 imported into Canada as after-market automotive accessories	6,264
PC 1999-1103, June 17, 1999, remission of Customs duties, Excise taxes and GST on goods imported temporarily into Canada by a games family member	182,611
Total	130,498,654

---

(1) Formerly National Revenue.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a), (b)* and *(c)*—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code		
A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	3,637	25,575,204						3,637	25,575,204
CANADA CUSTOMS AND REVENUE AGENCY[2]	A/D	92,916	678,265,985						92,916	678,265,985
CANADIAN HERITAGE										
Public Service Commission—Staff Development and Training Revolving Fund	A	2	75						2	75
CITIZENSHIP AND IMMIGRATION										
Department	A	180	265,965						180	265,965
Transportation and assistance loans	E					2b	3,861	2,441,943	3,861	2,441,943
ENVIRONMENT										
Department	A/D	422	19,838						422	19,838
FISHERIES AND OCEANS	A/D	895	1,246,425						895	1,246,425
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	16	62,714						16	62,714
Development of export trade	F					11a	6	41,015,331	6	41,015,331
Canadian International Development Agency	A	2	19,890						2	19,890
International development assistance—Loans	F					21b	1	13,626,969	1	13,626,969
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,834	296,126,821						40,834	296,126,821
Canadian Centre for Occupational Health and Safety	A	13	3,368						13	3,368
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	49	2,509,815	18	1,172,425				67	3,682,240
Indian Economic Development Fund—Loans	E					7b	13	1,114,936	13	1,114,936
Indian Housing Assistance Fund—Loans	E					7b	1	950	1	950
Inuit Loan Fund—Loans	E					36b	4	14,626	4	14,626
INDUSTRY										
Department	A	170	2,464,954						170	2,464,954
Atlantic Canada Opportunities Agency	A	248	44,526,096						248	44,526,096
Economic Development Agency of Canada for the Regions of Quebec	A	58	13,454,158						58	13,454,158
National Research Council of Canada	A	429	4,121,261						429	4,121,261
Natural Sciences and Engineering Research Council	A	1	2,016						1	2,016
Social Sciences and Humanities Research Council	A	1	1,203						1	1,203
Western Economic Diversification	A	99	22,926,318						99	22,926,318
JUSTICE										
Department	C					*	25,679	7,662,834	25,679	7,662,834
Federal Court of Canada	A	7	12,176						7	12,176
NATIONAL DEFENCE	A	106	243,684						106	243,684

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
NATURAL RESOURCES										
Department	A/D	660	249,608						660	249,608
Geomatics Canada Revolving Fund	A/D	184	38,061						184	38,061
PRIVY COUNCIL										
Department	A	2	111,648						2	111,648
Canadian Transportation Accident Investigation and Safety Board	A	1	476						1	476
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	240	96,344						240	96,344
Real Property Revolving Fund	A	1	11,682						1	11,682
SOLICITOR GENERAL										
Canadian Security Intelligence Service	D	11	10						11	10
Correctional Service	A	124	2,488						124	2,488
CORCAN Revolving Fund	A	1	52,366						1	52,366
Royal Canadian Mounted Police	A/D	3	284,458						3	284,458
TRANSPORT										
Department	A	499	131,571						499	131,571
VETERANS AFFAIRS	A	65	19,021						65	19,021
		141,876	*1,092,845,699*	*18*	*1,172,425*		*29,565*	*65,877,589*	*171,459*	*1,159,895,713*
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[3]	A	29,340	233,644,110						29,340	233,644,110
FISHERIES AND OCEANS	A	3	1,985						3	1,985
TRANSPORT	A	16	176,277						16	176,277
		29,359	*233,822,372*						*29,359*	*233,822,372*
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Department—										
Canadian Grain Commission Revolving Fund	A	1	210						1	210
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(2)(3)	B	220	1,078,801						220	1,078,801
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	41,418	45,364,918						41,418	45,364,918
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(2)(3)	B	7,400	17,226,059						7,400	17,226,059
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(2)(3)	B	25,023	47,022,814						25,023	47,022,814

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	1,096	3,240,621						1,096	3,240,621
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	31	103,856						31	103,856
OTHER—										
SOLICITOR GENERAL										
Correctional Service—										
Parolee loans(4)	E	293	10,963						293	10,963
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327
SUMMARY—										
Write-offs	A/E	197,693	1,348,586,849	18	1,172,425		3,875	3,557,829	201,586	1,353,317,103
Remissions (section 23 of the FAA)	C						25,679	7,662,834	25,679	7,662,834
Forgiveness	B/F	33,770	68,672,151				11	54,656,926	33,781	123,329,077
Waivers	D	15,254	23,457,313						15,254	23,457,313
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327

---

* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Formerly National Revenue.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act.*

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE AND AGRI-FOOD						
Department	*675*	*179,460*	*59*	*40,754*	*616*	*138,706*
CANADA CUSTOMS AND REVENUE AGENCY (1)	*3,266*	*3,322,385*	*3,202*	*3,249,246*	*64*	*73,139*
CANADIAN HERITAGE						
Department	109	160,290	105	158,594	4	1,696
Canadian Radio-television and Telecommunications Commission	24	17,652	18	9,463	6	8,189
National Archives of Canada	53	24,727	24	17,827	29	6,900
National Film Board	131	66,581	38	27,359	93	39,222
National Library	25	18,940	18	15,825	7	3,115
Parks Canada Agency	231	124,284	188	110,756	43	13,528
Public Service Commission	106	95,213	102	93,954	4	1,259
Status of Women—Office of the Co-ordinator	71	93,898	71	93,898		
	750	*601,585*	*564*	*527,676*	*186*	*73,909*
CITIZENSHIP AND IMMIGRATION						
Department	506	573,501	422	442,871	84	130,630
Immigration and Refugee Board of Canada	65	36,801	65	36,801		
	571	*610,302*	*487*	*479,672*	*84*	*130,630*
ENVIRONMENT						
Department	305	351,397	217	250,917	88	100,480
Canadian Environmental Assessment Agency	2	1,500	2	1,500		
	307	*352,897*	*219*	*252,417*	*88*	*100,480*
FINANCE						
Department	22	44,238	22	44,238		
Auditor General	101	195,597	101	195,597		
Canadian International Trade Tribunal	1	300	1	300		
	124	*240,135*	*124*	*240,135*		
FISHERIES AND OCEANS	*320*	*334,527*	*299*	*312,034*	*21*	*22,493*
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	1,276	2,780,790	684	1,735,275	592	1,045,515
Canadian International Development Agency	336	669,752	276	599,112	60	70,640
International Joint Commission	5	8,100	5	8,100		
Northern Pipeline Agency	1	75	1	75		
	1,618	*3,458,717*	*966*	*2,342,562*	*652*	*1,116,155*
GOVERNOR GENERAL	*22*	*17,100*	*22*	*17,100*		
HEALTH						
Department	284	205,130	256	177,338	28	27,792
Medical Research Council	19	85,600	19	85,600		
Patented Medicine Prices Review Board	1	500	1	500		
	304	*291,230*	*276*	*263,438*	*28*	*27,792*
HUMAN RESOURCES DEVELOPMENT						
Department	1,574	1,025,436	1,196	881,726	378	143,710
Canada Industrial Relations Board	2	2,575	2	2,575		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,577	*1,028,811*	*1,199*	*885,101*	*378*	*143,710*

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	*321*	*304,674*	*196*	*160,195*	*125*	*144,479*
INDUSTRY						
Department	563	56,370	546	51,940	17	4,430
Atlantic Canada Opportunities Agency	6	3,520	6	3,520		
Canadian Space Agency	155	211,888	81	82,810	74	129,078
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	46	12,291	46	12,291		
National Research Council of Canada	43	60,218	43	60,218		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	334	153,445	321	142,220	13	11,225
Western Economic Diversification	25	12,295	25	12,295		
	1,177	*519,127*	*1,069*	*365,794*	*108*	*153,333*
JUSTICE						
Department	41	21,472,865	38	21,467,928	3	4,937
Canadian Human Rights Commission	9	3,225	9	3,225		
Commissioner for Federal Judicial Affairs	52	568,241	19	498,011	33	70,230
Federal Court of Canada	59	19,712	59	19,712		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	4	600	4	600		
Tax Court of Canada	9	950	9	950		
	175	*22,066,593*	*139*	*21,991,426*	*36*	*75,167*
NATIONAL DEFENCE	*13,016*	*23,296,742*	*4,718*	*7,781,970*	*8,298*	*15,514,772*
NATURAL RESOURCES						
Department	439	546,028	436	540,168	3	5,860
Atomic Energy Control Board	70	71,918	70	71,918		
National Energy Board	16	18,132	13	15,122	3	3,010
	525	*636,078*	*519*	*627,208*	*6*	*8,870*
PARLIAMENT						
The Senate	13	36,630	13	36,630		
Library of Parliament	3	3,541	3	3,541		
	16	*40,171*	*16*	*40,171*		
PRIVY COUNCIL						
Department	149	114,657	149	114,657		
Canadian Centre for Management Development	1	1,500	1	1,500		
Canadian Intergovernmental Conference Secretariat	8	5,258	8	5,258		
Canadian Transportation Accident Investigation and Safety Board	16	8,050			16	8,050
Chief Electoral Officer	15	16,310			15	16,310
Commissioner of Official Languages	10	1,975			10	1,975
	199	*147,750*	*158*	*121,415*	*41*	*26,335*
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	358	845,346	353	837,510	5	7,836
Canada Information Office	6	9,450	6	9,450		
	364	*854,796*	*359*	*846,960*	*5*	*7,836*

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
SOLICITOR GENERAL						
Department	38	11,750	38	11,750		
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	599	477,779	561	433,643	38	44,136
National Parole Board	20	9,313	20	9,313		
Royal Canadian Mounted Police	1,478	5,745,711	1,478	5,745,711		
	2,136	*7,444,553*	*2,098*	*7,400,417*	*38*	*44,136*
TRANSPORT						
Department	657	749,331	465	565,723	192	183,608
Canadian Transportation Agency	9	11,555	9	11,555		
	666	*760,886*	*474*	*577,278*	*192*	*183,608*
TREASURY BOARD	*33*	*37,741*	*33*	*37,741*		
VETERANS AFFAIRS	*60*	*39,778*	*50*	*29,878*	*10*	*9,900*
Total	28,222	66,586,038	17,246	48,590,588	10,976	17,995,450

[1] Formerly National Revenue.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1999-2000

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY[1]					
Theft of revenues by employee	3	8,521	6,115		2,406

[1] Formerly National Revenue.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY[1]					
Personal use of telephones (3 cases)	1	8,675	4,175	4,500	
Fraudulent salary payments	1	4,761	4,761		
Net cashier shortages (gross shortages $9,971, written off against the appropriation and recorded as revenue; gross overage $7,297, recorded as revenue)	1	2,674		2,674	
Theft of receipts		150	150		
Loss of change float	1	89		89	
CANADIAN HERITAGE					
Canadian Radio-television and Telecommunications Commission					
Misappropriation of travellers cheques		10,600	3,850		6,750
Canadian Film Development Corporation					
Theft of petty cash	1	687			687
Parks Canada Agency					
Cashier shortage		39		39	
Permit loss		452		452	
Theft of cash		215		215	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortage	1	3,092		2,715	377
Theft of revenue	1	4,994		4,994	
Loss of revenues	1	2,475		2,475	
Loss on note counterfeit bill	1	50		50	
ENVIRONMENT					
Department					
Fraudulent use of ARI card	1	2,702			2,702
Petty cash losses	1	100		100	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	14,630	13,000		1,630
Petty cash shortage	1	350			350
Theft of monies from Tofino office	1	180		180	
Unauthorized use of telephone	1	1,834	1,834		
Unauthorized use of individual travel card	1	1,806	130		1,676
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Fraudulent claim for payment by an employee		104,264	48,970		55,294
Theft of mission funds		65,000			65,000
Loss of mission's proceeds from disposal of assets		3,176			3,176
Theft of immigration funds		300			300
Theft of consular revenue		200			200
Loss of change floats at the Edmonton Regional Office	1	50			50
Net cashier shortages/overages	1	4,862			4,862
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	517,463	24,271		493,192
Canada Pension Plan	(S)	1,166,820	14,972		1,151,848
Employment Insurance Benefits	(S)	120,404,240	34,937,325	4,375,347	81,091,568

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Unexplained loss of petty cash:					
Fraudulent travel claim at Newfoundland	5	2,600			2,600
Loss incurred with a satellite at downtown Quebec HRCC	1	105		105	
Accounting error in the amount received from recipient, Quebec HRCC	1	20		20	
Promotor having not met his/her requirements of the T.J.F. program, Quebec	1	165,984			165,984
Theft of petty cash at Hull NHQ	5	394		394	
Cash lost in mail at Trenton Ontario HRCC	5	25		25	
Cash missing from deposit at Toronto North HRCC	5	30		30	
Cash missing from deposit at Oshawa Ontario HRCC	5	50		50	
Theft or loss of change fund at Saskatoon Saskatchewan HRCC	5	14		14	
Theft or petty cash in transit HRC Meadow Lake to HRC Prince Albert Saskatchewan	5	8		8	
Deposit shortage at Sinclair Centre BC, HRCC		90		90	
Cashier shortage at Sinclair Centre BC, HRCC		60	60		
Cashier shortage at Nanaimo, BC, HRCC		10		10	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Cashier shortage, Ontario	5	174		174	
Uncollectible travel advance, Ontario	5	281		281	
Reconciliation discrepencies in treaty funds, Ontario	5	200		200	
Stolen calling card, Saskatchewan	5	383		383	
Education funding fraud, Saskatchewan		2,710	100		2,610
Travel advance fraud, HQ	1	3,800	3,029		771
Loss of petty cash, HQ	1	65		65	
INDUSTRY					
Department					
Fraud— Misuse of departmental purchase card	1	23,396	12,869	10,527	
Theft of petty cash (25 cases)		1,466		1,466	
JUSTICE					
Federal Court of Canada					
Theft of petty cash		272		272	
NATIONAL DEFENCE					
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa		1,096			1,096
Theft of an accountable advance from a member's hotel room at CCSFOR Velika Kladusa	1	722		722	
Theft of cash from a standing advance, break and enter at CFB Valcartier		968			968
Theft of cash from a standing advance at USS Saint Jean	1	1,500		1,500	
Misappropriation of funds by an advance holder at CTCHQ Gagetown		656	656		
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater		5,130			5,130
Discrepancy in an accountable advance for search and rescue, at 14 Wing Greenwood		790	790		
Discrepancy in a petty cash standing advance at CFB Edmonton		499	499		
Theft of funds from a locked barrack box in a hotel room at 8 Wing Trenton	1	617		617	
Theft of funds from the ship's pay office safe at HMCS Montreal		31,300			31,300
Discrepancy in a standing advance at CFSU Ottawa		523			523

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Cash from the Working Capital Fund was deposited by error to the Receiver General for Canada	1	4,000		4,000	
Theft of funds from a standing advance at 3 Wing Bagotville		300	300		
Discrepancy in a standing advance at CTCHQ Gagetown	1	1,050		1,050	
Theft of rations and quarters revenue by a member at CFB Kingston		1,049			1,049
Discrepancy in a standing advance at Communications Regiment in Toronto		964			964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood		1,689			1,689
Misuse of a departmental acquisition card formation at Halifax		12,142			12,142
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay		19,950			19,950
Adjustments to reconcile «FMAS» with Cashier Automated System following «FMAS» implementation	1	20,810		20,810	
Cashier shortages (cause unknown)		4,225		4,225	
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa		28,305			28,305
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash float—C.A.D.C. Regina, Saskatchewan		225		225	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (8,445 cases)		3,369,395(2)	3,306,000	63,395	
Irregular endorsements (259 cases)		109,044(2)	103,941	5,103	
Not endorsed (1,147 cases)		576,232(2)	540,172	36,060	
Others (833 cases)		4,005,478(2)	3,993,447	12,031	
Ministerial Bank Accounts—					
Forged endorsements		561	561		
Others		800		800	
SOLICITOR GENERAL					
Correctional Service					
Cheque issued with an incorrect amount to an inmate who was released		45		45	
Counterfeit money		10		10	
Fraudulent cheque		2,500		2,500	
Fraudulent inmate time sheets for salary		6,645	4,615	621	1,409
Theft of petty cash (6 cases)		681		681	
Royal Canadian Mounted Police					
Theft of monies		1,002		1,002	
TRANSPORT					
Department					
Losses of money due to a breakdown of a change machine	1	1,026		1,026	
Misappropriation of cash collected from parking meters	1	22,594	6,200		16,394
Theft from petty cash	1	2,538		2,538	
Loss of standing travel advance	1	3,000		3,000	
TREASURY BOARD					
Theft of taxi chits		200		200	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
VETERANS AFFAIRS					
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)		18,518			18,518
Misrepresentation of marital status to qualify for pension		58,451			58,451
False or fraudulent claim for War Veterans Allowance (WVA) benefits (3 cases)		107,828	12,423		95,405
Loss of petty cash		245	245		
Misappropriation of administered account by an employee		22,013	11,468		10,545
		130,976,383	43,050,813	4,570,105	83,355,465

(S) Statutory authority.

(1) Formerly National Revenue.

(2) Amount to be recovered from financial institutions.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Three panels of glass in greenhouse broken upon illegal entry and two light fixtures and seven replacement bulbs were stolen	1,350		1,350	
Electrical meter stolen from electrician's tool cart	250		250	
Theft of a Hi-Note laptop	2,000		2,000	
Mettler balance stolen from Chatham office	1,000		1,000	
Theft of computer monitor	450		450	
Theft of tandem axle trailer	4,000		4,000	
Theft of electronic balances (4 cases)	8,568	2,334	6,234	
Theft of palmtop computer	600		600	
CANADA CUSTOMS AND REVENUE AGENCY(1)				
Theft/loss of laptop computers (30 cases)	98,592		98,592	
Theft/loss of desktop computers and other informatic equipment (9 cases)	39,524		39,524	
Theft/loss of office equipment (5 cases)	11,506		11,506	
Theft/damage to Agency vehicle	10,000		10,000	
CANADIAN HERITAGE				
Department				
Theft of computer equipment	3,712	2,000	1,712	
National Film Board				
Theft of a camera	5,700		5,700	
Theft of a laptop	3,500		3,500	
Parks Canada Agency				
Theft of a camera	1,500		1,500	
Theft of a computer	9,200		9,200	
Theft of computer equipment	5,765		5,765	
Theft of power tools	5,163		5,163	
Theft of a vehicule	5,020		5,020	
Theft of equipment	10,859		10,859	
Theft of outboard motor	1,900		1,900	
Theft of music items	1,856		1,856	
Theft of a generator	2,779		2,779	
Theft of life saving rings	150		150	
Vandalism to buildings	39,095		39,095	
Vandalism to boardwalk	150		150	
Vandalism to a post	150		150	
Public Service Commission				
Theft of a CD-Rom backpack	289		289	
Theft of a laptop computer	4,930		4,930	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptop computers (7 cases)	28,039		28,039	
Theft of computer	3,000		3,000	
Theft of VCR's (2 cases)	600		600	
Theft of Polycom soundstation	1,002		1,002	
Theft of CD burners (2 cases)	4,175		4,175	
Theft of palmtop computer	500		500	
Unauthorized use of taxi chits	1,367		1,367	
Theft of computer equipment	306		306	
Theft of cellular phones (2 cases)	720		720	
Wall and doors repairs due to vandalism	6,724		6,724	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
ENVIRONMENT				
Department				
Theft of microcomputers and related equipment	55,324		21,210	34,114
Theft of tools	2,850		2,000	850
Theft of office equipment	700		150	550
Theft of optical equipment	100			100
Theft of electronic equipment	20,635		20,635	
Theft of vehicles	13,838		13,838	
Vandalism of equipment	6,220		6,145	75
Vandalism of Government vehicle	2,187		1,800	387
FINANCE				
Department				
Theft of microcomputers	1,075		1,075	
Theft of technical equipment	828		828	
Auditor General				
Theft of laptop computer (2 cases)	6,138	3,069	3,069	
FISHERIES AND OCEANS				
Theft of computer and computer equipment (9 cases)	44,070	1,000	29,070	14,000
Theft of night vision binoculars	3,186		3,186	
Theft of telephone and telephone equipment (4 cases)	570		570	
Theft of office equipment and supplies (2 cases)	450		450	
Theft and damage to fuel and tanks	5,500		5,500	
Theft of TV/VCR equipment	300		300	
Theft of a boat and boating equipment	800			800
Theft of vehicle and vehicle parts (3 cases)	4,300		2,000	2,300
Damage to a boat	1,500			1,500
Damage to vehicle and vehicle parts	5,000			5,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers (3 cases)	15,851		15,851	
Theft of a computer monitor	777		777	
Theft of cellular phones (6 cases)	2,059		2,059	
HEALTH				
Department				
Theft of a digital camera from an office	1,400		1,400	
Theft of laptop computers (3 cases)	15,625		15,625	
Theft of a computer	1,500		1,500	
Theft of computer parts (6 cases)	15,400		15,400	
Theft of telephones	472		472	
Theft of a video telephone	1,600		1,600	
Theft of office equipment and keys	120		120	
Theft of a Government vehicle	24,000		24,000	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of Government vehicle	15,876		15,876	
Theft of computers (2 cases)	25,000		25,000	
Theft of cell phones (3 cases)	1,300		1,300	
Damage to Government vehicles (11 cases)	6,923		6,923	
NEW BRUNSWICK				
Theft of a computer in employee's home	4,500	1,000	3,500	
Theft of a cellular phone	250		250	
QUEBEC				
Theft of laptop computers (8 cases)	29,379		20,379	9,000
Theft of miscellaneous computer equipment	1,985		1,985	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
ONTARIO				
Theft of computers	11,000		11,000	
Theft of laptop computers	5,000		5,000	
Theft of Palm Pilots	1,000		1,000	
Theft of scanner	750		750	
Theft of cell phone	200		200	
SASKATCHEWAN				
Theft of a notebook from an office	4,175		4,175	
Theft of a computer from residence	2,000		2,000	
Theft of a printer from residence	500		500	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Vandalism to Government vehicles	4,652		4,652	
Theft of laptop computers (4 cases)	20,000		20,000	
Vandalism to an office	100		100	
Theft of credit card «GE»	100		100	
Vandalism to a monitor	500		500	
Theft of a VCR (2 cases)	1,200		1,200	
BRITISH COLUMBIA/YUKON				
Vehicule damage due to vandalism (4 cases)	12,157		12,157	
Theft of computers, printers and accessories (24 cases)	62,475		62,475	
Theft of a cell phone	150		150	
Theft of a gift certificate	25		25	
NATIONAL HEADQUARTERS				
Theft of computers and equipment	11,269		11,269	
Theft of laptops	13,715		13,715	
Theft of RAM memory card-office	50		50	
Theft of telephone and equipment	1,183		1,183	
Theft of IT material	136,111	21,111	115,000	
Canada Industrial Relations Board				
Theft of laptops from employees	9,000		9,000	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of an award, Saskatchewan	150		150	
Theft of a cellular phone, Saskatchewan (2 cases)	657		657	
Theft of laptops, Saskatchewan (4 cases)	33,130	1,000	32,130	
Theft of a safe, Saskatchewan	160		160	
Theft of cameras, Saskatchewan	284		284	
Theft of a vehicle, Yukon	1,610			1,610
Theft of snowmobiles, Yukon	13,200		6,600	6,600
Theft of equipment, BC	26,204		26,204	
Theft of a hard drive, HQ	260		260	
Theft of office telephones, HQ	1,800		1,800	
Theft of a video, Alberta	1,084		1,084	
Theft of a projector, Alberta	8,000		8,000	
Theft of a video camera, Alberta	2,500		2,500	
Theft of airfare tickets, NWT	1,200		1,200	
Theft of computer equipment, HQ	5,300			5,300
Theft of a credit card and taxi chits, HQ	100			100
Theft of laptops, HQ (7 cases)	40,528	10,974		29,554
INDUSTRY				
Department				
Theft of a cell phone (2 cases)	550		550	
Theft of computer parts (2 cases)	2,282		2,282	
Theft of a generator	1,069		1,069	
Theft of a laptop computer	5,000		5,000	
Theft of a regulator (2 cases)	1,730		1,730	
Theft of UPS (uninterrupted power supply) (2 cases)	1,400		1,400	
Theft of a video cassette recorder	1,039		1,039	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Canadian Space Agency				
Loss of earphones (2 cases)	70		70	
Loss of a cellular phone	400		400	
Loss of pins (130 cases)	800		800	
Loss of a micro-processor	500		500	
Theft of laptop computers (2 cases)	11,452		11,452	
Copyright Board				
Theft of computer as a result of break-in	3,779		3,779	
Economic Development Agency of Canada for the Regions of Quebec				
Theft of a laptop computer	4,926		4,926	
National Research Council of Canada				
Theft of microcomputers and related accessories	22,046		22,046	
Theft of laptop computers	17,648		17,648	
Theft of a scanner	7,408		7,408	
Theft of computer monitors	2,946		2,946	
Theft of technical equipment	600		600	
Theft of an audio speaker	225		225	
Natural Sciences and Engineering Research Council				
Theft of a laptop	5,500		5,500	
Western Economic Diversification				
Theft of laptops	24,737		24,737	
Theft of a cellular telephone	616		616	
JUSTICE				
Department				
Theft of portable microcomputers (2 cases)	8,254		8,254	
Theft of a processor & RAM for computer	600		600	
NATIONAL DEFENCE				
Damage of «Iltis» amoured doors (2 cases)	747		747	
Damage to buildings	20,435		20,435	
Damage to a television	488		488	
Damage to a weigh scale	2,549		2,549	
Damaged dryer ductwork	100		100	
Damaged floor boards	300		300	
Damaged foot valve	50		50	
Damaged goggles	26		26	
Damaged hot water tank	350		350	
Damaged hot water tank headers	150		150	
Damaged laundry tubs	40		40	
Damaged night vision goggles	4,840		4,840	
Damaged oscilloscope	4,981		4,981	
Damaged shower matting	700		700	
Damaged sinks	2,600		2,600	
Damaged stainless steel mirrors (4 cases)	300		300	
Damaged suction line	60		60	
Damaged water pump	900		900	
Loss of spikes	20		20	
Loss of a generator battery	100		100	
Loss of 22 caliber rifles and telescopes (5 cases)	632		632	
Loss of a poly pipe	200		200	
Loss of arch frame assembly	3,017		3,017	
Loss of baseboard heater	50		50	
Loss of bicycle	131		131	
Loss of binoculars	988		988	
Loss of canoe	475		475	
Loss of drainage pumps	800		800	
Loss of effluent pump	500		500	
Loss of five ammunition magazines and one bayonet	136	136		
Loss of gas mask	95		95	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of gas stoves (4 cases)	317		317	
Loss of headset	277		277	
Loss of hitch pins	40		40	
Loss of hunting knives (3 cases)	81		81	
Loss of individual equipment	85,593		85,593	
Loss of inflatable boat	8,510		8,510	
Loss of life jacket	165		165	
Loss of «NBC» mask carrier	11		11	
Loss of outboard motor	2,073		2,073	
Loss of parts, tool kits, auto test equipment and jacks	16,174		16,174	
Loss of piping	150		150	
Loss of plumbing spare parts	2,400		2,400	
Loss of a projector	348		348	
Loss of a roof vent	10		10	
Loss of a Sabre radio (search and rescue)	8,451		8,451	
Loss of sleeping bags and sleeping bag liners (2 cases)	352		352	
Loss of a snow blower	2,145		2,145	
Loss of thermal image camera	21,000		21,000	
Loss of a test set and a generator	2,073		2,075	
Loss of flags (2 cases)	61		61	
Loss of weapon service equipment	125		125	
Loss of a «Weatherhaven» shelter	14,000		14,000	
Theft of 10 ceremonial buckles and 30 hat badges	202		202	
Theft of 5 compasses and 17 ceremonial buckles	443		443	
Theft of a bag, box and a knife	72		72	
Theft of a battery	238		238	
Theft of a bayonet and two ammunition magazines	60		60	
Theft of a camouflage net	527		527	
Theft of a carrying case	22		22	
Theft of a centrifugal pump	9,200		9,200	
Theft of a chain saw	349		349	
Theft of a compressed air gun	246		246	
Theft of a gas mask	106		106	
Theft of a gas stove	85		85	
Theft of a sleeping bag shell	351		351	
Theft of tarpaulin	75		75	
Theft of a video	279		279	
Theft of artic glasses and coveralls	47		47	
Theft of camp cots (4 cases)	306		306	
Theft of combat boots (4 cases)	250		250	
Theft of an electronic labeller	215		215	
Theft of fire extinguishers (3 cases)	556		536	
Theft of a four man tent	257	257		
Theft of individual equipment	351	119	232	
Theft of kevlar helmets (3 cases)	223		223	
Theft of military materiel	3,140	50	3,090	
Theft of pilots helmet bag	17		17	
Theft of sirens (4 cases)	3,412		3,412	
Theft of snow shoes and harness	139		139	
Theft of observation viewers (2 cases)	23,663		23,663	
Theft of snowmobiles (2 cases)	14,297		14,297	
Theft of water bladder	350		350	
Theft of clothing (12 cases)	32,231	426	31,805	
Loss of combat clothing (8 cases)	131,743		131,743	
Loss of computers (12 cases)	128,798		128,798	
Loss of personal kit (6 cases)	78,250	26,249	52,001	
Loss of rifles (2 cases)	1,800		1,800	
Loss of tools (6 cases)	414		414	
Loss of light fixtures (2 cases)	690		690	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
NATURAL RESOURCES				
Department				
Theft of computers and computer equipment (16 cases)	57,309		57,309	
Theft of cellular phone (5 cases)	1,250		1,250	
Theft of telephone (3 cases)	330		330	
Theft of agendas (2 cases)	660		660	
Theft of cameras and video equipment (3 cases)	4,186		4,186	
Vandalism to building	3,300		3,300	
Theft of Government issue boots	150		150	
Theft of digital scale	90		90	
Atomic Energy Control Board				
Theft of computer (2 cases)	2,706		2,706	
Theft of laptop computer (2 cases)	7,950		7,950	
PRIVY COUNCIL				
Department				
Theft of cellular phones (5 cases)	699		699	
Loss of cellular phones (3 cases)	400		400	
Theft of technical equipment (2 cases)	750		750	
Loss of printer	200		200	
Theft of computers	4,000	892	3,108	
Canadian Centre for Management Development				
Theft of a laptop	4,500		4,500	
Theft of a laptop, a modem card and a network card	4,200		4,200	
Chief Electoral Officer				
Theft of cellular phone and attachments (3 cases)	1,359		1,359	
Theft of CD player	425		425	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components (11 cases)	36,505	7,400	29,105	
Theft of laptops, cameras and computers	114,135	82,490	31,645	
Theft of phones and related items (7 cases)	11,232		11,232	
Theft of printers (4 cases)	1,425		1,425	
Vandalism to buildings (10 cases)	1,350		1,350	
Damage to buildings as a result of break-in (3 cases)	700		700	
Theft of electrical circuits	14,695		14,695	
Theft of various office supplies (9 cases)	2,385		2,385	
Other item (stolen departmental credit card charge)	41		41	
SOLICITOR GENERAL				
Department				
Theft of CD ROM encyclopedia	1,125		1,125	
Correctional Service				
Damage and towing for a stolen car (2 cases)	1,852		1,852	
Damage due to fire (78 cases)	133,899		133,769	130
Damage due to inmate riot (10 cases)	440,656		440,256	400
Damage following motor vehicle accident (6 cases)	22,843		22,843	
Loss of asset inventories (65 cases)	137,430		137,430	
Theft of canteen inventories (6 cases)	16,710	2,500	7,288	6,922
Theft of computer equipment (9 cases)	41,434		41,434	
Theft of supplies (4 cases)	3,585		3,585	
Vandalism of property and equipment (241 cases)	56,317	4,904	49,938	1,475

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Royal Canadian Mounted Police				
Vandalism to Government vehicle (2 cases)	7,911		7,911	
Property damage	7,506	1,413	3,690	2,403
Willful damage to police vehicles	121,289	8,251	39,752	73,286
Damage to police transport	256,329	49,891	179,621	26,817
Damage/loss of equipment (2 cases)	27,089	541	26,048	500
Theft of Government property	21,688		19,523	2,165
TRANSPORT				
Department				
Theft of laptop computers (6 cases)	21,600		21,600	
Theft of televisions (2 cases)	1,600		1,600	
Theft of cellular telephone	299		299	
Theft of portable printer	400		400	
Theft of cameras (2 cases)	3,883		3,883	
Theft of binoculars	820		820	
Theft of CD-ROMS with clip art (3 cases)	675		675	
Theft of PCI car reader	1,500		1,500	
Theft of tape recorder	218		218	
Vehicle damage due to vandalism	287		287	
Canadian Transportation Agency				
Theft of laptop computers and microcomputers (2 cases)	8,032		8,032	
TREASURY BOARD				
Theft of microcomputers	20,506		20,506	
Theft of technical equipment	3,020		3,020	
VETERANS AFFAIRS				
Loss of computer back-up tape	80			80
Loss of laptop computers (9 cases)	3,600	200	3,400	
Loss of computers (2 cases)	3,800	100	3,700	
Loss of printer	100		100	
Theft of Palm Pilot	219		219	
Theft of printer	385		385	
Theft of digital camera	350		350	
Theft of laptop computers (2 cases)	6,375		6,375	
Theft of VCR	250		250	
Theft of computer hard drive	300		300	
Theft of computer monitor	100		100	
Theft of cellular phone and batteries	320		320	
	3,522,431	228,307	3,068,106	226,018

(1) Formerly National Revenue.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Accident between a farm animal and truck during a farm building move	443		443	
Damage caused by a small fire	2,500		2,500	
Damage to Government vehicle resulting from accidents	35,782	500	35,282	
Hydro pole and guide wire damaged by Government vehicle at Lethbridge Research Centre	300		300	
CANADA CUSTOMS AND REVENUE AGENCY[1]				
Damage to Crown-owned vehicles due to accidents (48 cases)	46,105	12,667	33,438	
Vandalism to Crown-owned vehicles (4 cases)	1,337		1,337	
CANADIAN HERITAGE				
Parks Canada Agency				
Damage to bridge and guard rail	250		250	
Damage to building	1,372		1,372	
Damage to canal wall	10,000		10,000	
Damage to directional light	1,740	1,740		
Damage to electronic card reader and post	470		470	
Damage to Government vehicles	15,005	5,948	9,057	
Damage to hydro pole and fence	337		337	
Damage to gateway parking system	1,510		1,510	
Damage to roof line	455		455	
Loss of machinery due to a fire	4,300		4,300	
Loss of a picnic shelter due to a fire	18,000		18,000	
Loss of equipment	150		150	
Loss of jetboat	50,000		50,000	
CITIZENSHIP AND IMMIGRATION				
Damage to vehicles due to accidents	19,002		19,002	
ENVIRONMENT				
Department				
Damage to microcomputers and related equipment	525,568		525,568	
Damage to vehicles due to accidents	18,735		18,335	400
Damage to technical equipment	962,517		948,692	13,825
Damage to garages	850			850
FISHERIES AND OCEANS				
Damage to a Government vehicle (25 cases)	35,630		26,130	9,500
Damage to a boat (3 cases)	14,400		14,400	
Damage to lock/hasps (2 cases)	430		430	
Damage to building due to vandalism (2 cases)	18,030		18,030	
Damage to a raft	540		540	
Damage to a garden shed	1,070		1,070	
Damage to a trailer mobile home (2 cases)	13,610		13,610	
Items lost at sea (15 cases)	122,212		106,912	15,300
HEALTH				
Department				
Damage to Government vehicles following accident (5 cases)	33,517		7,879	25,638
Destruction of medical vaccines due to refrigeration failure	47,841			47,841
Vandalism to hostel	5,700		5,700	
Vandalism to nursing station (4 cases)	3,800		3,800	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
HUMAN RESOURCES DEVELOPMENT				
Department				
Damage to Government vehicle, Nova Scotia	2,252		2,252	
Damage to Government vehicle due to accidents, Nova Scotia (3 cases)	2,271		2,271	
Employee lost cell phone, Nova Scotia	800		800	
Damage to office supplies, furniture, computers and vehicles due to the flood at Moncton, New Brunswick HRCC	360,000		360,000	
Damage to Government vehicles due to accidents, Saskatchewan (5 cases)	9,210		9,210	
Loss of laptop computer, Alberta and NWT	5,000		5,000	
Loss of cell phones, Alberta and NWT	600		600	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage due to accidents, Saskatchewan (8 cases)	17,842		17,842	
Warehouse fire, NWT	17,914		17,914	
Damaged phone and fibre optic cables, NWT	1,610		1,610	
INDUSTRY				
Department				
Damage to Government vehicle following accident (2 cases)	2,736		2,736	
National Research Council of Canada				
Loss of technical equipment and furniture due to a fire in the laboratory of the Plant Biology Institute in Saskatoon, Saskatchewan	3,929		3,929	
Social Sciences and Humanities Research Council				
Damage to Government vehicle	800		800	
NATIONAL DEFENCE				
Loss of two burner stoves (20 cases)	1,588		1,588	
Loss of four man tent (6 cases)	2,070		2,070	
Loss of acoustic indicator	12,917		12,917	
Loss of aircraft maintenance fixture	2,670		2,670	
Loss of alcohol	821		821	
Loss of ammunition items	24,639		24,639	
Loss of answering machine	114		114	
Loss of anti-FOD coveralls	41		41	
Loss of arch frames (12 cases)	1,727		1,727	
Loss of articulator	1,209		1,209	
Loss of aviator pistol holsters	90		90	
Loss of ballistic goggles (2 cases)	23		23	
Loss of barbed wire gloves	48		48	
Loss of barrack boxes (6 cases)	624		624	
Loss of bath towels (20 cases)	112		112	
Loss of batteries	101		101	
Loss of battery cartridge	410		410	
Loss of battery charger	317		317	
Loss of bayonet (2 cases)	48		48	
Loss of beam sling	431		431	
Loss of binoculars	988		988	
Loss of boat ensign	10		10	
Loss of bolt (3 cases)	24		24	
Loss of bottles of rum due to breaking	83		83	
Loss of breech block/bolt C7 rifle (3 cases)	178		178	
Loss of B-Suits (pants and or jackets) (4 cases)	556		556	
Loss of cable assembly	125		125	
Loss of card reader (2 cases)	570		570	
Loss of carrying case	107		107	
Loss of «ccd» camera (2 cases)	1,450		1,450	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of cell phones (2 cases)	1,100		1,100	
Loss of centrifugal pump (2 cases)	2,629		2,629	
Loss of ceremonial buckles	467		467	
Loss of chain hoist	199		199	
Loss of chain saw	698		698	
Loss of chalkboard organizers	5,540		5,540	
Loss of chemical smock and coveralls (2 cases)	140		140	
Loss of coffee percolator	121		121	
Loss of coffee urns and foodbox	2,058		2,058	
Loss of coleman stoves (4 cases)	151		151	
Loss of communion set	86		86	
Loss of control unit	16,000		16,000	
Loss of cooking pots set	96		96	
Loss of curtain	180		180	
Loss of cylinder assemblies	573		573	
Loss of data signal	850		850	
Loss of decontaminating apparatus	125		125	
Loss of dental equipment (7 cases)	3,589		3,589	
Loss of depth gauge (3 cases)	334		334	
Loss of dictaphone (2 cases)	340		340	
Loss of diesel engine	17,234		17,234	
Loss of digital track reader	9,000		9,000	
Loss of disc drive	179		179	
Loss of distress light (2 cases)	137		137	
Loss of dive fins and dry suit	90		90	
Loss of drug test kit	134		134	
Loss of dry suit	120		120	
Loss of duffle bags	46		46	
Loss of electric heater (2 cases)	655		655	
Loss of electrical gloves	120		120	
Loss of equipment destroyed during training	299		299	
Loss of field cook sets (23 cases)	869		869	
Loss of field stretcher	27		27	
Loss of fittings	4		4	
Loss of flack jacket	1,032		1,032	
Loss of flashlight	8		8	
Loss of flight clothing (21 cases)	2,100	60	2,040	
Loss of folding cots (13 cases)	1,058		1,058	
Loss of folding litters (3 cases)	144		144	
Loss of food storage lockers	106,915		106,915	
Loss of forms	270		270	
Loss of fridge	800		800	
Loss of fuel hose	1,258		1,258	
Loss of fuel pump	114		114	
Loss of fuse box	300		300	
Loss of garage tire assembly	205		205	
Loss of gaskets	26		26	
Loss of generator	1,619		1,619	
Loss of Gerber multi-tool	1,040		1,040	
Loss of global positioning system	250		250	
Loss of goggles	26		26	
Loss of hand operated siren	646		646	
Loss of hand truck	1,692		1,692	
Loss of headset microphones (10 cases)	2,160		2,160	
Loss of helicopter sling	7,594		7,594	
Loss of humidifier (2 cases)	288		288	
Loss of hunting knives (12 cases)	326		326	
Loss of ice auger bit	125		125	
Loss of inflatable boat	10,267		10,267	
Loss of jump knife	27		27	
Loss of kit bag	23		23	
Loss of kit (243 cases)	62,094	256	61,838	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of kitchen equipment	1,384		1,384	
Loss of knife sharpeners (4 cases)	400		400	
Loss of knives (6 cases)	548		548	
Loss of Labrador crash	111,477		111,477	
Loss of ladder	63		63	
Loss of lanterns (15 cases)	5,799		5,799	
Loss of large net assembly	100		100	
Loss of life preserver vest	309		309	
Loss of lights (10 cases)	51		51	
Loss of litter supports (2 cases)	739		739	
Loss of load bearing vests	130		130	
Loss of magazines C7 rifles (38 cases)	235		235	
Loss of maglite and batteries (8 cases)	336		336	
Loss of maintenance stand (2 cases)	1,710		1,710	
Loss of materiel in vehicle accident	4,693		4,693	
Loss of medical kit	832		832	
Loss of microphone (2 cases)	264		264	
Loss of mopping outfit	1,395		1,395	
Loss of motor	860		860	
Loss of naval boarding party equipment (5 cases)	3,592		3,592	
Loss of navigation set (2 cases)	4,564		4,564	
Loss of «NBCW» bags (17 cases)	381		381	
Loss of nuts	39		39	
Loss of one burner stove (19 cases)	1,621		1,621	
Loss of packing materials	25		25	
Loss of paint	484		484	
Loss of pocket knives (24 cases)	1,440		1,440	
Loss of police club	95		95	
Loss of power supply	512		512	
Loss of probe, radiac	1,220		1,220	
Loss of projection screen	468		468	
Loss of propane rings (60 cases)	8,499		8,499	
Loss of radio and speakers	2,980		2,980	
Loss of radio battery	355		355	
Loss of radio beacon	4,500		4,500	
Loss of radio receiver/transmitter case	1,990	500	1,490	
Loss of radio (3 cases)	3,750		3,750	
Loss of ranger blanket	28		28	
Loss of rations gone bad / time expired	20,768		20,768	
Loss of resuscitator	331		331	
Loss of rifles (reservists) (6 cases)	662		662	
Loss of rotary pump	365		365	
Loss of roto panel (6 cases)	788		788	
Loss of row boat during an exercise	945		945	
Loss of «SAR» equipment (7 cases)	6,354		6,354	
Loss of screw extractor	289		289	
Loss of screws (29 cases)	76		76	
Loss of self inflating matresses (5 cases)	218		218	
Loss of sextant port and antenna	942		942	
Loss of Sharp organizers (3 cases)	919		919	
Loss of ship abandonment suit (fire in locker)	190		190	
Loss of Silva compass	19		19	
Loss of sleeping bag hood	18		18	
Loss of small arms case (23 cases)	134		134	
Loss of small camouflage nets (3 cases)	882		882	
Loss of Sony camcorder	982		982	
Loss of sound blasters (6 cases)	1,770		1,770	
Loss of spectrum	1,075		1,075	
Loss of spring pin kit	214		214	
Loss of springs	63		63	
Loss of steam pressure cleaner	18,065		18,065	
Loss of strapping cutters (2 cases)	130		130	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of strobe light	68		68	
Loss of sun goggles	11		11	
Loss of telephone sets	1,527		1,527	
Loss of telescope mounting	1,983		1,983	
Loss of tent	350		350	
Loss of test equipment	6,742		6,742	
Loss of tire chains (6 cases)	200		200	
Loss of towbar and storage bin	3,403		3,403	
Loss of traffic vests (6 cases)	102		102	
Loss of trailor platform	3,069		3,069	
Loss of trampoline	1,000		1,000	
Loss of transformers (7 cases)	872		872	
Loss of transportation cradle	3,703		3,703	
Loss of trip flares (1,402 cases)	45,593		45,593	
Loss of trunks	312		312	
Loss of utility sheet	60		60	
Loss of vacuum	120		120	
Loss of vehicle tent	676		676	
Loss of vehicles due to damage (35 cases)	48,633		48,633	
Loss of vests	102		102	
Loss of visual display units (2 cases)	11,450		11,450	
Loss of washing machines and dryers (15 cases)	7,040		7,040	
Loss of watt meter	1,357		1,357	
Loss of weapon servicing equipment	125		125	
Loss of weight belt	179		179	
Loss of wheel barrel	153		153	
Loss of whip antenna (2 cases)	1,155		1,155	
Loss of windows	13		13	
Loss of wrist watches (12 cases)	477		477	
Loss of Yukon stove (10 cases)	2,655		2,655	
Personal kit lost in residential fire	2,437		2,437	
Theft of dan buoy	75		75	
Theft of depth gauge divers wrist type	80		80	
Theft of diving equipment	890		890	
Loss of naval combat / work clothes / miscellaneous personal kit (9 cases)	10,036		10,036	
Loss of clothing (29 cases)	13,019	138	12,881	
Loss of fire extinguishers (4 cases)	3,582		3,582	
Loss of flags (3 cases)	670		670	
Loss of helmets (2 cases)	6,863		6,863	
Loss of furniture (2 cases)	1,310		1,310	
Loss of computers (4 cases)	28,776		28,776	
Loss of compass (3 cases)	93		93	
Loss of combat clothing (15 cases)	12,564	327	12,237	
Loss of camera equipment (3 cases)	13,599		13,599	
Loss of antennas (2 cases)	1,609		1,609	
Loss of magnetic compasses (2 cases)	455		455	
Loss of nets (4 cases)	2,040		2,040	
Loss of personal kit (4 cases)	13,947	170	13,777	
Loss of a poncho (2 cases)	85		85	
Loss of pressure cookers (2 cases)	1,332		1,332	
Loss of tools (7 cases)	12,034		12,034	
Loss of footwear (3 cases)	323		323	
Loss of meters (4 cases)	4,966		4,966	
Loss of miscellaneous items under $10 (10 cases)	53		53	
NATURAL RESOURCES				
Department				
Loss of global positioning system	500		500	
Loss of a laptop computer	3,000		3,000	
Atomic Energy Control Board				
Damage to Government vehicle (4 cases)	1,650		1,650	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Vandalism to Government vehicle	112		112	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Water damage (3 cases)	5,720		5,720	
Damage caused by a power failure (2 cases)	11,700		11,700	
Motor vehicle accident	719		719	
Damage caused by a Glycol spill	3,700		3,700	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (15 cases)	18,815		18,815	
Damage due to water pipe break	2,450		2,450	
Damage following motor vehicle accident (48 cases)	176,299	1,473	174,826	
Damage to computer equipment	200		200	
Loss of asset inventories	4,175		4,175	
Loss of bus tickets	39		39	
Royal Canadian Mounted Police				
Damage to RCMP vehicles due to accidents	901,108	121,287	486,873	292,948
Damage to RCMP vehicles (other)	10,750	5,050	5,700	
Damage/loss of Government equipment	83,633		83,633	
Damage to property/equipment	14,859		14,859	
Damage to aircraft	298,598		298,598	
TRANSPORT				
Department				
Damage to a computer monitor	1,200		1,200	
	4,796,422	150,116	4,240,004	406,302

(1) Formerly National Revenue.

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department						
Damage following vehicle accidents	1996-97	116,835	29,312		87,523	
Fire at 700 Croisetière Street, Iberville, Quebec	1996-97	19,382			19,382	
Theft of petty cash fund	1998-99	50			50	
Petty cash shortage (2 cases)	1998-99	110			110	
Theft of printer laser jet (2 cases)	1998-99	2,730			2,730	
Theft of gas from Government vehicle	1998-99	50			50	
Damage to Government vehicles (3 cases)	1998-99	1,838			1,838	
Damage to Government vehicles (2 cases)	1998-99	33,187	8,305		24,882	
Theft of printer, screwdriver kit and garbage bags	1998-99	1,529			1,529	
CANADA CUSTOMS AND REVENUE CANADA⁽¹⁾						
Recoverable fraudulent leave	1989-90	8,160	4,347	962		2,851
Embezzlement on the part of an employee	1994-95	2,821,012	1,300,794	707,400	812,818	
Theft of receipts	1994-95	89,918	8,381	13,419	68,118	
Employee falsified payment	1996-97	1,827		1,457	370	
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	15,976	23,126		1,221
Fraudulent overtime claims	1996-97	8,592	5,185		15	3,392
Fraudulent overtime claims (2 cases)	1997-98	133,792	62,477	19,097	45,000	7,218
Fraudulent expense claims (2 cases)	1997-98	15,710			12,274	3,436
Theft of revenues by employee	1998-99	6,240			2,628	3,612
Damage to Crown-owned vehicles due to accidents (49 cases)	1998-99	129,090	32,645	10,545	85,900	
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder	1997-98	1,021				1,021
Parks Canada Agency						
Damage to highway structures due to motor vehicle offenses	1996-97	1,641	1,346		295	
Theft of computers and computer equipment	1996-97	26,591			26,591	
Theft of laptop computer and modem	1996-97	14,758			14,758	
One laptop missing from stores building	1996-97	3,000			3,000	
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases)	1996-97	3,000			3,000	
Damage to animal fence	1997-98	8,000			8,000	
Theft of computers	1997-98	21,475		750	20,725	
Loss of equipment	1998-99	4,071			4,071	
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of revenues	1997-98	80,022		8,000	72,022	
Theft of computer components	1998-99	300			300	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Theft of microcomputers and related equipment	1998-99	53,707			53,707	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
FINANCE						
Canadian International Trade Tribunal						
Theft of microcomputer	1998-99	4,000			4,000	
FISHERIES AND OCEANS						
Theft of revenue by employee	1996-97	63,643	644		20,999	42,000
Damage to Government vehicles (25 cases)	1998-99	396,711	2,022		379,502	15,187
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542	4,182			6,360
Misappropriation of public funds	1993-94	24,068	22,201	225		1,642
Loss of money, mission funds	1993-94	3,557			2,558	999
Theft of mission funds	1995-96	46,004			3,114	42,890
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1998-99	1,982				1,982
Loss of mission funds	1996-97	279,465	205,584		61,326	12,555
Loss of mission funds	1997-98	112,491	778		103,576	8,137
Loss of mission funds	1998-99	2,190	1,434			756
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			3,000,000	1,000,000
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084			5,000
Fraudulent claim for payment by a contractor	1998-99	16,000				16,000
International Joint Commission						
Theft of microcomputers	1998-99	10,544		5,200 (2)	5,344 (2)	
HEALTH						
Department						
Damage to Government vehicle following accident (10 cases)	1997-98	52,537	16,190	2,107	34,240	
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230		30	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	11,690	6,500		35,000
Falsification of trainee documents to obtain funds on Subsidized Jobs (ISJ) Program Agreements—Job Opportunities—Social Assistance Recipients Ont	1993-94	145,590			145,590	
Employment Insurance Benefits	1993-94	148,255,302	137,018,838		11,236,464	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Employment Insurance Benefits	1994-95	155,339,711	116,465,392	4,622,654	34,251,665	
Employment Insurance Benefits	1995-96	168,374,825	118,905,144	7,600,957	8,100,187	33,768,537
Employment Insurance Benefits	1996-97	143,199,640	93,124,484	8,505,887	6,347,103	35,222,166
Employment Insurance Benefits	1997-98	139,711,649	78,937,225	12,910,655	5,702,260	42,161,509
Employment Insurance Benefits	1998-99	156,186,404	53,351,596	29,289,298	7,989,436	65,556,074
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,551 (2)		31,595	
Family Allowances	1986-87	43,256	21,583 (2)		21,673	
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284	55,090	500	47,432	17,262
Family Allowances	1989-90	95,663	49,060		32,525	14,078
Family Allowances	1990-91	32,464	14,472		7,786	10,206
Family Allowances	1991-92	73,703	25,689		35,535	12,479
Family Allowances	1992-93	46,804	20,359	225	11,336	14,884
Family Allowances	1993-94	156,746	33,557	125	73,772	49,292
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	230,399	6,328	35,501	67,387
Old Age Security	1988-89	1,044,068	503,885	17,163	167,784	355,236
Old Age Security	1989-90	721,089	246,277	907	115,963	357,942
Old Age Security	1990-91	639,880	298,977	4,987	101,715	234,201
Old Age Security	1991-92	617,627	153,304	8,067	293,055	163,201
Old Age Security	1992-93	1,060,663	272,533	1,216	147,773	639,141
Old Age Security	1993-94	353,743	141,262	10,534	36,607	165,340
Old Age Security	1994-95	1,370,736 (2)	247,654	16,951	771,570	334,561
Old Age Security	1995-96	839,522 (2)	142,160	42,469	22,785	632,108
Old Age Security	1996-97	516,106 (2)	65,219	6,584	1,836	442,467
Old Age Security	1997-98	659,829 (2)	36,539	16,148	16,941	590,201
Old Age Security	1998-99	725,548 (2)	1,120	26,089		698,339
Canada Pension Plan	1986-87	7,040	6,656	300		84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	538,593	41,089	124,760	401,422
Canada Pension Plan	1991-92	437,179 (2)	64,645	67,474		305,060
Canada Pension Plan	1992-93	1,362,623 (2)	453,879	83,583	98,411	726,750
Canada Pension Plan	1993-94	765,586 (2)	166,630	56,925	44,436	497,595
Canada Pension Plan	1994-95	552,709 (2)	109,120	23,855	36,666	383,068
Canada Pension Plan	1995-96	798,814	199,488	78,319	1,968	519,039
Canada Pension Plan	1996-97	283,263 (2)	17,206	26,693		239,364
Canada Pension Plan	1997-98	1,846,500 (2)	115,661	116,702	16,941	1,597,196
Canada Pension Plan	1998-99	868,580 (2)	13,000	49,159		806,421
Unexplained loss of petty cash:						
Theft of receipts, Nova Scotia region	1997-98	1,762	1,762			
An employee obtained Canada Pension Plan benefits by fraud, Nova Scotia region	1997-98	4,756	4,756			
Fraudulent travel claim, Nova Scotia region	1997-98	204	204			
Fraudulent cheques issued by an employee, Nova Scotia region	1997-98	186,158		17,260		168,898
Theft of cellular phones, British Columbia/ Yukon (7 cases)	1997-98	4,955			1,995	2,960
Fraudulent employment insurance claim, Newfoundland region	1997-98	1,420	287	550		583
Loss of negotiable cheques at Hull Que HRCC	1998-99	590			590	
Cashier shortages at New Westminster BC HRCC	1998-99	120				120

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region (2)	1987-88	20,784	12,116	1,044		7,624
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900		1,912	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196 (2)	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	27,752 (2)	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			9,066	
Theft of credit card and taxi chits, HQ	1995-96	100				100 (2)
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Vehicle accidents, Saskatchewan region (4 cases)	1997-98	32,149			32,149	
Theft of cellular phone, Saskatchewan (2)	1997-98	501 (2)			301	200
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033			5,597
Theft of petty cash (4 cases)	1998-99	925			800	125
Theft of laptop computers (36 cases)	1998-99	175,833		5,000	170,833	
Damage to Government vehicle following accident	1998-99	700				700
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions	1994-95	57,496			57,496	
False or fraudulent claims for grants and contributions	1997-98	56,826			56,826	
National Research Council of Canada						
Theft of microcomputers	1998-99	70,536				70,536
Theft of cameras	1998-99	13,515				13,515
Theft of technical equipment	1998-99	6,392				6,392
Natural Sciences and Engineering Research Council						
Theft of modular table	1997-98	300				300
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292	8,577	715		
Supreme Court of Canada						
Theft of money from change machine	1998-99	22			22	
NATIONAL DEFENCE						
Fraudulent acquittance rolls, Régiment de la Chaudière (HQ LFQA)	1993-94	29,266				29,266
Theft of personal equipment	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,879	50
Theft of personal equipment	1996-97	11,664	7,345		77	4,242
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at GSU Toronto	1996-97	1,728				1,728

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA* — *Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	22,757				22,757
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Altered receipts in a petty cash advance at CFS St John's	1997-98	114		114		
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000				7,000
Theft of funds in an accountable advance at CFB Montreal	1997-98	39,129				39,129
Fraudulent claims for temporary duty at CDLS Washington	1998-99	2,226		2,226		
Fraudulent claim for entitlement and allowances at CDLS Washington	1998-99	19,827 (2)		19,827		
Loss in a standing advance at 14 Wing Greenwood	1998-99	790				790
Loss of funds from a standing advance at 19 Wing Comox	1998-99	949		949		
Discrepancy in money held by a cashier at 17 Wing Winnipeg	1998-99	1,520		1,520		
Theft of revenue from clothing sales at CFB Edmonton	1998-99	278				278
Theft of funds from a standing advance at 8 Wing Trenton (2 cases)	1998-99	1,452				1,452
Discrepancy in an accountable advance at CFSU Ottawa (3 cases)	1998-99	761		599		162
Discrepancy in a cash deposit at CFSU Ottawa	1998-99	50		50		
Erroneous payment for goods and services at CCSFOR Velika Kladusa	1998-99	2,171		2,171		
Loss of dental equipment (11 cases)	1998-99	8,763			8,463	300
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,164	95		8,486
PARLIAMENT						
The Senate						
Theft of petty cash	1998-99	420				420
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		99,821	
Canadian Transportation Accident Investigation and Safety Board						
Theft of laptop (2 cases)	1998-99	13,400	8,000	5,400		
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	1995-96	3,189	2,700		489	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign Accounts — False endorsements	1996-97	167,797	134,924			32,873

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,062	813	1,473,545	453
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	7,054	127	220,442	2,190
Damage due to inmate riot (28 cases)	1998-99	169,373	1,042	259	168,072	
Theft of canteen stock (3 cases)	1998-99	3,816			3,316	500
Vandalism of property and equipment (285 cases)	1998-99	59,050	9,499 [2]	10,641	38,910	
Damage following motor vehicle accident (47 cases)	1998-99	153,932	4,202	3,744	145,986	
Loss of asset inventories (10 cases)	1998-99	29,399		500	28,899 [2]	
Loss of asset inventories (341 cases)	1998-99	1,170,935		17,399	1,153,536 [2]	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264			331
Damage to vehicles	1996-97	86,537	15,117	925	43,680	26,815
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		896,292	203,671
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	422,110	19,299	687,275	113,214
Wilful damage to Government property	1997-98	2,674	194	1,549	931	
Wilful damage to police vehicles	1997-98	352,708	57,300	691	175,295	119,422
Theft of computers	1998-99	8,000				8,000
Wilful damage to Government property	1998-99	1,501		901	600	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Wilful damage to police vehicles	1998-99	169,929	6,490	39,494	17,829	106,116
Loss of equipment	1998-99	5,500	2,500		2,500	500
Damage to police vehicles due to accidents [3]	1998-99	360,420	103,897	2,950	253,573	
Damage to police vehicles due to accident [4]	1998-99	1,062,783	145,662	39,421	798,627	79,073
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	20,073	650		22,083
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	24,564	21,019		23,831
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	4,050	600		35,262
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	7,994	20,663		
False or fraudulent claims for War Veterans Allowance benefits (2 cases)[1]	1991-92	27,133 [2]	14,300 [2]	2,300		10,533
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	6,413	1,767		89,038
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1994-95	43,885	24,700	4,700		14,485
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1998-99	74,145			9,971	64,174

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases)	1995-96	61,784	19,289			42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	1996-97	39,116	6,240	2,590		30,286
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1997-98	111,877		2,222		109,655
Forged of fraudulent endorsement of disability pension cheques cashed following death of payee	1998-99	622	350			272
		948,982,047	605,554,856	64,683,375	87,796,758	190,947,058

(1) Formerly National Revenue.

(2) Amends previous year's *Public Accounts of Canada*.

(3) This item was reported as a loss of public property due to an offence or other illegal act.

(4) This item was reported as a loss of public property due to accidental destruction or dammage.

SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

Page

Statement of accounts receivable for tax revenues 4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31
(in thousands of dollars)

	2000				1999
Categories of accounts receivable for tax revenues	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	7,044,000	555,928	6,488,072		5,653, 292
Corporation(1)	1,798,317	90,134	1,708,18 3		1,415,425
Scientific Research Tax Credit(2)	1,585	1,268	317		493
Non-resident	324,775	37,674	287,101		219,357
Other income tax revenues	63,247	17,709	45,538		75,225
	9,231,924	*702,713*	*8,529,211*		*7,363,792*
Employment insurance premiums	169,592	19,673	149,919		145,345
Excise taxes and duties—					
Goods and services tax	3,362,394	562,801	2,799,593		2,197,767
Customs import duties	99,246	9,925	89,321		106,471
Other excise taxes and duties	113,998	50,908	63,090		113,191
Energy taxes	70	19	51		708
	3,575,708	*623,653*	*2,952,055*		*2,418,137*
Total tax revenues receivable	12,977,224	1,346,039	11,631,185		9,9 27,274

(1) Included in the statement is corporate Part VII tax of $168 net which is refundable when investment tax credits are earned by the corporations.

(2) Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" ($317 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

Page
Professional and special services 5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	516,635	2,094,587	91,665	3,892,388	770,062	18,651,282
Canadian Food Inspection Agency	386,517	486,731	45,779	2,464,887	289,334	2,711,081
	903,152	**2,581,318**	**137,444**	**6,357,275**	**1,059,396**	**21,362,363**
CANADA CUSTOMS AND REVENUE AGENCY	**2,653,813**	**11,338**	**1,611,229**	**22,811,174**	**9,922,692**	**21,386,989**
CANADIAN HERITAGE						
Department	40,106	47,213		8,014,971	605,533	7,611,575
Canadian Radio-television and Telecommunications Commission				512,734	38,024	389,032
National Archives of Canada	23,055	31,953		407,743		386,472
National Battlefields Commission		82,280		825	39,589	
National Film Board	132,253	1,121		1,254,437	20,296	94,616
National Library	63,707					491,073
Parks Canada Agency	87,046	18,614,206		353,843	408,520	5,870,216
Public Service Commission				2,362,456	12,620	974,610
Status of Women—Office of the Co-ordinator				109,815	610	149,384
	346,167	**18,776,773**		**13,016,824**	**1,125,192**	**15,966,978**
CITIZENSHIP AND IMMIGRATION						
Department	175,045		78,350,878	20,603,482	576,255	4,075,880
Immigration and Refugee Board of Canada				830,409	113,529	193,844
	175,045		**78,350,878**	**21,433,891**	**689,784**	**4,269,724**

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: http://www.pwgsc.gc.ca/text/pubacc-e.html or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the aggregate of all payments (i.e. cash payments and accrued charges) to one individual or one organization that totals $100,000 or more. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,033,234	1,859,362	1,969,389	3,731,280	10,885,230	31,133,733	5,399,904	82,028,751
156,546	2,423,584	822,299	1,169,608	3,913,626	6,677,143		21,547,135
1,189,780	**4,282,946**	**2,791,688**	**4,900,888**	**14,798,856**	**37,810,876**	**5,399,904**	**103,575,886**
9,384,330	**3,541,369**	**4,162,103**	**11,835,513**	**32,141,318**	**35,339,273**		**154,801,141**
12,354	209,801	1,206,558	1,094,879	502,917	35,619,127	332,503	55,297,537
138,453		249,691	273,423	15,205	1,389,424	70,583	3,076,569
1,300,607		166,318	357,823	1,363,374	1,863,723	56,431	5,957,499
202,764	483,192		21		19,262	191,406	1,019,339
353,322		239,429	284,356	1,035,098	3,314,071		6,728,999
		145,281	120,563	864,242	1,315,112	3,032	3,003,010
1,486,001	2,486,688	839,783	1,935,579	6,849,130	22,276,140	72,670	61,279,822
173,137		339,559	3,956,769	62,449	8,782,727	674,864	17,339,191
18,222		47,361	112,114	16,760	1,778,876	4,200	2,237,342
3,684,860	**3,179,681**	**3,233,980**	**8,135,527**	**10,709,175**	**76,358,462**	**1,405,689**	**155,939,308**
1,139,053		899,086	3,153,920	2,989,236	19,281,501	989,950	132,234,286
262,104		225,103	393,013	1,701,179	4,813,125		8,532,306
1,401,157		**1,124,189**	**3,546,933**	**4,690,415**	**24,094,626**	**989,950**	**140,766,592**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
ENVIRONMENT						
Department	16,022	2,249,184	16,845	2,659,905	1,045,621	11,265,698
Canadian Environmental Assessment Agency			80	30,750	34,378	511,805
	16,022	**2,249,184**	**16,925**	**2,690,655**	**1,079,999**	**11,777,503**
FINANCE						
Department						
Economic, Social and Financial Policies Program	10,626				659,098	2,001,118
Public Debt Program	37,133				202,078	530,048
	47,759				*861,176*	*2,531,166*
Auditor General	882,542			302,245	5,270	138,847
Canadian International Trade Tribunal				46,336	72	52,274
Office of the Superintendent of Financial Institutions	1,358,529			711,956	64,060	231,557
	2,288,830			**1,060,537**	**930,578**	**2,953,844**
FISHERIES AND OCEANS	**735,356**	**18,904,246**	**122,189**	**20,636,010**	**3,101,475**	**19,495,484**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	85,607	11,781,526	113,992	23,076,015	5,698,727	18,148,421
Canadian International Development Agency	36,802	133,464	675	18,931,990	798	1,669,251
International Joint Commission				23,942	11,711	68,863
NAFTA Secretariat, Canadian Section	4,570			69,259	347,572	8,606
Northern Pipeline Agency	14,900					
	141,879	**11,914,990**	**114,667**	**42,101,206**	**6,058,808**	**19,895,141**
GOVERNOR GENERAL				**35,971**		**734,878**
HEALTH						
Department	667,479	17,226	138,466,198	9,200,489	2,699,775	10,752,250
Hazardous Materials Information Review Commission						17,680
Medical Research Council				2,169,540		54,423
Patented Medicine Prices Review Board				4,440	279,261	35,539
	667,479	**17,226**	**138,466,198**	**11,374,469**	**2,979,036**	**10,859,892**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,179,584	27,768,248	1,492,513	3,178,408	14,866,133	44,073,611	1,900,324	111,712,096
		82,177	50,496	235,638	1,844,820	104,236	2,894,380
1,179,584	**27,768,248**	**1,574,690**	**3,228,904**	**15,101,771**	**45,918,431**	**2,004,560**	**114,606,476**
833,878		589,637	1,666,711	52,396	5,313,889		11,127,353
714		20,660	21,890		1,247,754	3,169,343	5,229,620
834,592		*610,297*	*1,688,601*	*52,396*	*6,561,643*	*3,169,343*	*16,356,973*
		525,435	191,848	258,297	4,261,215	6,984	6,572,683
		24,761	37,581		450,259	8,351	619,634
50,071		464,194	665,547		6,662,108	5,267	10,213,289
884,663		**1,624,687**	**2,583,577**	**310,693**	**17,935,225**	**3,189,945**	**33,762,579**
4,237,592	**16,729,362**	**1,606,030**	**7,124,079**	**52,448,156**	**24,036,197**	**287,897**	**169,464,073**
14,760,657		21,527,042	8,791,811	18,719,132	42,479,125	13,870	165,195,925
309,576		716,406	2,268,952	1,133,780	5,473,725	18,124	30,693,543
		26,828	8,530	1,508,260	347,492		1,995,626
		24,451	15,250	538	134,955		605,201
					32,263	8,075	55,238
15,070,233		**22,294,727**	**11,084,543**	**21,361,710**	**48,467,560**	**40,069**	**198,545,533**
		33,782	**56,945**	**224,892**	**152,500**	**708,477**	**1,947,445**
1,457,512	6,373,404	34,605,661	3,955,397	3,753,265	91,563,757	4,942,781	308,455,194
521		6,610	11,971	242	221,378	1,346	259,748
		73,462	25,365	370,822	707,871	13,000	3,414,483
	32,300	33,384	44,051	5,781	137,434	2,737	574,927
1,458,033	**6,405,704**	**34,719,117**	**4,036,784**	**4,130,110**	**92,630,440**	**4,959,864**	**312,704,352**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
HUMAN RESOURCES DEVELOPMENT						
Department						
Corporate Services Program	5,638,895	103,006	461,145	27,599,360	3,056,546	5,529,974
Human Resources Investment and Insurance Program	104,538,473	218,478	94,467	30,583,016	626,445	24,279,810
Labour Program	10	6,712	29,761	244,250	347,702	243,139
Income Security Program	209,812		10,408,893	4,015,946	52,198	2,874,910
	110,387,190	*328,196*	*10,994,266*	*62,442,572*	*4,082,891*	*32,927,833*
Canada Industrial Relations Board				2,289	4,141	99,198
Canadian Artists and Producers Professional Relations Tribunal					25,160	42,345
Canadian Centre for Occupational Health and Safety						15,303
	110,387,190	**328,196**	**10,994,266**	**62,444,861**	**4,112,192**	**33,084,679**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program	443,481	3,069,348		822,588	500	1,058,962
Indian and Inuit Affairs Program	1,324,772	12,908,989	90,278	5,907,544	4,803,011	3,198,085
Northern Affairs Program	242,307	4,589,770	28,659	231,494	205,002	7,655,119
	2,010,560	*20,568,107*	*118,937*	*6,961,626*	*5,008,513*	*11,912,166*
Canadian Polar Commission	30,000			3,020		24,090
	2,040,560	**20,568,107**	**118,937**	**6,964,646**	**5,008,513**	**11,936,256**
INDUSTRY						
Department	1,183,076	1,222,367	6,478	15,071,589	1,916,589	30,840,668
Atlantic Canada Opportunities Agency	1,529,896			1,207,689	63,802	880,670
Canadian Space Agency	661,285	43,258,943	53,437	2,804,680	19,017	815,668
Competition Tribunal					3,130	5,641
Copyright Board	78,800				148,207	86,633
Economic Development Agency of Canada for the Regions of Quebec	3,790	41,809		109,060	4,834	680,799
National Research Council of Canada	322,744	4,899,410	126,347	4,016,226	1,443,552	3,691,742
Natural Sciences and Engineering Research Council	1,000	5,935		1,675,778	3,213	289,988
Social Sciences and Humanities Research Council				569,665	8,566	167,250

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
514,974		1,896,002	4,235,398	379,335	11,804,083	49,027	61,267,745
1,000,512		1,960,830	5,232,815	88,794,290	68,136,696	21,268	325,487,100
342		259,257	269,779	17,312,413	3,753,730	11,695	22,478,790
294,691		571,155	1,606,833	63,216	11,030,114	10,037	31,137,805
1,810,519		*4,687,244*	*11,344,825*	*106,549,254*	*94,724,623*	*92,027*	*440,371,440*
		23,960	100,537	1,281,800	6,392		1,518,317
		15,908	9,150	11,740	249,139		353,442
1,831		74,212	39,676	372,195	889,944		1,393,161
1,812,350		**4,801,324**	**11,494,188**	**108,214,989**	**95,870,098**	**92,027**	**443,636,360**
191,105		263,511	902,786	89,880	10,190,194	13,578	17,045,933
284,865	69,307	691,121	1,315,446	956,355	25,631,291	2,404,142	59,585,206
132,831	1,008,423	350,996	634,200	587,151	13,162,097	7,078	28,835,127
608,801	*1,077,730*	*1,305,628*	*2,852,432*	*1,633,386*	*48,983,582*	*2,424,798*	*105,466,266*
		33,985	6,216	1,566	48,465		147,342
608,801	**1,077,730**	**1,339,613**	**2,858,648**	**1,634,952**	**49,032,047**	**2,424,798**	**105,613,608**
1,434,903	6,635	3,540,469	4,905,400	9,502,144	77,723,128	554,141	147,907,587
712,384		227,875	417,566	520,840	4,784,975		10,345,697
581,894	17,907,905	356,429	2,711,192	3,258,848	34,683,450		107,112,748
		2,478	17,662	87,677	300,753		417,341
		7,830	27,566	45,873	208,419		603,328
359,834		227,605	316,712	40,415	3,552,661	820	5,338,339
1,933,804	4,452,405	2,623,039	2,678,200	3,172,915	4,360,219		33,720,603
12,149	328,315	77,426	143,404	74,412	803,007	15,153	3,429,780
	15,962	31,327	38,446	168	491,552	9,000	1,331,936

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Statistics Canada	5,000			3,181,212	20,420	2,452,166
Western Economic Diversification	1,291,627			1,085,388	233,354	1,073,791
	5,077,218	**49,428,464**	**186,262**	**29,721,287**	**3,864,684**	**40,985,016**
JUSTICE						
Department	95,668		55,381	7,389,879	22,030,610	56,222,055
Canadian Human Rights Commission	11,885		6,224	426,435	487,947	161,743
Canadian Human Rights Tribunal						4,126
Commissioner for Federal Judicial Affairs				238,553	193,901	243,843
Federal Court of Canada	500	59,040		67,426	9,531	318,051
Law Commission of Canada				8,861		72,933
Offices of the Information and Privacy Commissioners of Canada				25,945	157,514	75,604
Supreme Court of Canada	38,290	7,929	327	169,810	14,680	96,928
Tax Court of Canada				602,080		182,574
	146,343	**66,969**	**61,932**	**8,928,989**	**22,894,183**	**57,377,857**
NATIONAL DEFENCE		**526,755,752**	**54,527,141**	**136,327,681**	**10,736,620**	**48,791,668**
NATURAL RESOURCES						
Department	728,409	3,654,344	6,458	10,644,758	369,350	16,890,303
Atomic Energy Control Board			2,877	951,051	7,277	733,497
National Energy Board				1,310,176	7,486	191,070
	728,409	**3,654,344**	**9,335**	**12,905,985**	**384,113**	**17,814,870**
PARLIAMENT						
The Senate		5,302	3,575	58,413	192,528	498,556
House of Commons	1,710		45,840	2,697,587	391,201	
Library of Parliament	36,755			577,539	31,031	251,881
	38,465	**5,302**	**49,415**	**3,333,539**	**614,760**	**750,437**
PRIVY COUNCIL						
Department	21,050			3,171,530	617,058	1,046,347
Canadian Centre for Management Development	5,669	14,310		79,434		124,015
Canadian Intergovernmental Conference Secretariat						16,430

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,067,596		685,498	2,970,059	3,782,710	9,442,304		23,606,965
135,125		248,096	415,046	1,316,378	1,971,869	336,083	8,106,757
6,237,689	**22,711,222**	**8,028,072**	**14,641,253**	**21,802,380**	**138,322,337**	**915,197**	**341,921,081**
1,118,926		3,095,211	1,785,054	3,224,272	11,363,922		106,380,978
		70,875	149,807	45,300	958,315		2,318,531
		12,295	24,099	217,731	795,659		1,053,910
1,394		47,214	644,555	383,505	725,359		2,478,324
930,499		112,481	175,037	798,847	1,577,900		4,049,312
		39,227	2,739	47,755	1,062,719		1,234,234
5,925		38,458	59,892	11,237	761,529	1,672	1,137,776
31,671		149,189	94,925	104,687	614,584		1,323,020
121,854		32,491	61,875	894,927	1,443,765	28,505	3,368,071
2,210,269		**3,597,441**	**2,997,983**	**5,728,261**	**19,303,752**	**30,177**	**123,344,156**
28,046,274	**1,268,388**	**5,439,440**	**48,666,750**	**73,172,683**	**350,442,516**	**35,007,635**	**1,319,182,548**
1,873,990	4,569,788	1,989,883	4,468,267	13,666,174	38,163,802	27,801	97,053,327
51,865	888,967	103,145	998,767	575,658	5,412,536	34,454	9,760,094
		199,018	296,887	270,430	1,085,880	4,291	3,365,238
1,925,855	**5,458,755**	**2,292,046**	**5,763,921**	**14,512,262**	**44,662,218**	**66,546**	**110,178,659**
		343,586	257,940	205,967	3,427,782	8,595	5,002,244
125,280			1,261,980		5,365,221	2,288,511	12,177,330
		80,888	25,530	132,575	382,080		1,518,279
125,280		**424,474**	**1,545,450**	**338,542**	**9,175,083**	**2,297,106**	**18,697,853**
780,018		613,471	503,896	745,729	2,787,344	45,906	10,332,349
7,332		131,895	2,282,183	573,918	3,640,998	683	6,860,437
20,048		1,911	1,067	347,126	26,871		413,453

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Canadian Transportation Accident Investigation and Safety Board	16,800	93,184	42,828	680,004	97,112	185,758
Chief Electoral Officer	35,929	695		7,123,760	291,004	534,697
Commissioner of Official Languages				196,680	79,252	65,438
Millennium Bureau of Canada				1,043	273	285,731
National Round Table on the Environment and the Economy				40,377	37	30,727
Public Service Staff Relations Board		52,289		63,999	8,619	9,615
Security Intelligence Review Committee				33,774		
The Leadership Network	35,305			368,585		
	114,753	**160,478**	**42,828**	**11,759,186**	**1,093,355**	**2,298,758**
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Government Services Program	9,380,570	79,013,022	11,545	9,733,648	1,599,406	181,632,867
Canada Information Office				308,357		586,807
	9,380,570	**79,013,022**	**11,545**	**10,042,005**	**1,599,406**	**182,219,674**
SOLICITOR GENERAL						
Department	141,907			22,424		311,422
Correctional Service	270,380	1,510,233	74,180,028	26,676,519	1,106,028	6,878,490
National Parole Board			10,048	741,668	669	103,840
Office of the Correctional Investigator						62,155
Royal Canadian Mounted Police	630,974		19,704,099	9,069,701	3,804,095	17,974,622
Royal Canadian Mounted Police External Review Committee				350		26,739
Royal Canadian Mounted Police Public Complaints Commission				124,380	1,690,517	120,838
	1,043,261	**1,510,233**	**93,894,175**	**36,635,042**	**6,601,309**	**25,478,106**
TRANSPORT						
Department	695,994	31,769,198	647,204	10,329,049	1,444,433	10,277,597
Canadian Transportation Agency	58,613		16,964	319,644	26,083	259,813
Civil Aviation Tribunal				15,726	41,836	3,028
	754,607	**31,769,198**	**664,168**	**10,664,419**	**1,512,352**	**10,540,438**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
159,305	25,926	68,836	356,981	582,491	6,050,983	430,400	8,790,608
204,095		101,203	107,632	658,482	1,519,968	362	10,577,827
17,329		52,630	49,349	15,374	535,335		1,011,387
		14,374	16,099	533,955	3,250,566		4,102,041
		48,994	4,123	25,525	700,609	328	850,720
		27,404	29,895	9,037	436,461		637,319
98,180			3,464		171,825	63,903	371,146
12,921			90,126		1,488,391	366,274	2,361,602
1,299,228	**25,926**	**1,060,718**	**3,444,815**	**3,491,637**	**20,609,351**	**907,856**	**46,308,889**
17,939,990	192,860	1,567,351	11,398,873	109,281,000	237,422,949	267,096,034	926,270,115
		53,114	47,125		1,820,411		2,815,814
17,939,990	**192,860**	**1,620,465**	**11,445,998**	**109,281,000**	**239,243,360**	**267,096,034**	**929,085,929**
302,715		268,814	232,233	13,839,596	2,343,880	7,918	17,470,909
4,256,954		1,242,343	16,829,108	6,334,920	54,329,379	24,546,442	218,160,824
275,948		131,533	102,366	386,862	378,667	20,835	2,152,436
2,000		10.108	4,414	3,657	14,503		96,837
16,184,001	138,616	1,434,702	6,151,252	43,496,305	11,932,261	7,785,598	138,306,226
		10,574	6,613	91,484	20,896	528	157,184
68,650		27,001	31,062	558,746	605,087	724	3,227,005
21,090,268	**138,616**	**3,125,075**	**23,357,048**	**64,711,570**	**69,624,673**	**32,362,045**	**379,571,421**
4,186,191	13,377,663	1,714,097	7,213,377	9,059,261	45,855,289	527,658	137,097,011
		135,643	250,590	58,587	574,162		1,700,099
		4,174	3,378		165,619		233,761
4,186,191	**13,377,663**	**1,853,914**	**7,467,345**	**9,117,848**	**46,595,070**	**527,658**	**139,030,871**

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
TREASURY BOARD						
Secretariat						
Central Administration of the Public Service Program	**13,150**				**698,202**	**7,188,536**
VETERANS AFFAIRS						
Department						
Veterans Affairs Program	23,297	552,295	178,622,371	4,048,506	30,555	8,014,982
Veterans Review and Appeal Board Program			2,054		2,419	10,395
	23,297	**552,295**	**178,624,425**	**4,048,506**	**32,974**	**8,025,377**
Total	**137,675,566**	**768,267,435**	**558,003,959**	**475,294,158**	**86,099,623**	**575,194,468**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
156,793		**989,370**	**1,899,063**	**393,405**	**30,781,961**		**42,120,480**
1,146,453		315,536	1,345,685	3,644,147	22,102,122		219,845,949
		19,124	46,179	83,113	22,982		186,266
1,146,453		**334,660**	**1,391,864**	**3,727,260**	**22,125,104**		**220,032,215**
125,275,673	**106,158,470**	**108,071,605**	**193,508,019**	**572,043,885**	**1,538,531,160**	**360,713,434**	**5,604,837,455**

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

Page

Acquisition of land, buildings and works 6.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/text/pubacc-e.html, or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department		481,333	23,667,336	360,526	24,509,195
Canadian Food Inspection Agency		134,074	485,729		619,803
		615,407	**24,153,065**	**360,526**	**25,128,998**
CANADA CUSTOMS AND REVENUE AGENCY	**35,423**		**15,287,457**		**15,322,880**
CANADIAN HERITAGE					
National Battlefields Commission		1,054,727			1,054,727
Parks Canada Agency	201,048	3,237,860	11,144,613	975,802	15,559,323
	201,048	**4,292,587**	**11,144,613**	**975,802**	**16,614,050**
ENVIRONMENT					
Department		**210,562**	**870,263**		**1,080,825**
FISHERIES AND OCEANS					
Department		**3,943,987**	**30,113,436**	**104,845**	**34,162,268**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	**7,461,264**	**3,927,585**	**17,931,468**	**7,091,468**	**36,411,785**
HEALTH					
Department			**4,141,739**	**36,350**	**4,178,089**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program			301,675		301,675
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	172,245	65,487	2,805,765	50,000	3,093,497
Northern Affairs Program		5,158	353,859		359,017
	172,245	**70,645**	**3,159,624**	**50,000**	**3,452,514**
INDUSTRY					
Department		34,598	5,528,929		5,563,527
Canadian Space Agency		25,781	440,213		465,994
National Research Council of Canada		2,836,111	13,325,905		16,162,016
		2,896,490	**19,295,047**		**22,191,537**
NATIONAL DEFENCE	**82,500**	**24,314,140**	**226,891,769**	**9,607,821**	**260,896,230**
NATURAL RESOURCES					
Department		**27,134**	**6,671,630**	**158,706**	**6,857,470**
PRIVY COUNCIL					
Chief Electoral Officer		**8,319**	**77,922**		**86,241**
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	**17,555,710**	**268,936,909**	**202,964,477**	**228,907**	**489,686,003**
SOLICITOR GENERAL					
Correctional Service		1,476,791	70,746,566		72,223,357
Royal Canadian Mounted Police	222,313	1,908,680	40,795,087	1,262,113	44,188,193
	222,313	**3,385,471**	**111,541,653**	**1,262,113**	**116,411,550**
TRANSPORT					
Department	**67,601**	**5,120,029**	**6,369,099**		**11,556,729**
VETERANS AFFAIRS					
Department					
Veterans Affairs Program			**1,475,537**		**1,475,537**
Total	**25,798,104**	**317,749,265**	**682,390,474**	**19,876,538**	**1,045,814,381**

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

Page

Acquisition of machinery and equipment 7.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	3,170,698		607,870
Canadian Food Inspection Agency	1,803,331		
	4,974,029		**607,870**
CANADA CUSTOMS AND REVENUE AGENCY	**2,085,259**		**6,739,270**
CANADIAN HERITAGE			
Department	63,631		3,609
Canadian Radio-television and Telecommunications Commission	177		
National Archives of Canada	89,807		308,773
National Battlefields Commission	376,634		23,414
National Film Board			
National Library			6,027
Parks Canada Agency	3,731,153		139,249
Public Service Commission	17,398		291,746
Status of Women—Office of the Co-ordinator			
	4,278,800		**772,818**
CITIZENSHIP AND IMMIGRATION			
Department	578,114		1,719,197
Immigration and Refugee Board of Canada			59,300
	578,114		**1,778,497**
ENVIRONMENT			
Department	3,386,631	36,332	1,603,438
Canadian Environmental Assessment Agency	159		5,078
	3,386,790	**36,332**	**1,608,516**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
14,683,137	11,449,928	1,241,254	1,782,685	719,289	13,131,609	46,786,470
5,443,748	3,827,346	581,923		187,185	1,464,413	13,307,946
20,126,885	**15,277,274**	**1,823,177**	**1,782,685**	**906,474**	**14,596,022**	**60,094,416**
68,885,598	**2,397,395**	**12,204,642**		**2,190,420**	**3,245,316**	**97,747,900**
4,245,292	363,057	834,156	23,546	327,993	83,292	5,944,576
151,321		178,248		17,674		347,420
1,475,271		179,777		33,582	259,290	2,346,500
13,967		16,243	20	37,143	42,871	510,292
847,509		763,797			1,189,954	2,801,260
1,313,339	838	102,820		28,583	21,843	1,473,450
4,647,669	493,137	537,773	248,000	277,560	5,582,213	15,656,754
5,727,019		236,685		54,804	552,951	6,880,603
743,007		93,290		462	1,871	838,630
19,164,394	**857,032**	**2,942,789**	**271,566**	**777,801**	**7,734,285**	**36,799,485**
9,413,203	34,623	3,525,332		2,067,883	1,707,862	19,046,214
2,002,871		162,208		11,252	12,300	2,247,931
11,416,074	**34,623**	**3,687,540**		**2,079,135**	**1,720,162**	**21,294,145**
22,333,709	19,903,610	2,109,691		1,717,503	3,524,023	54,614,937
104,680	24	19		769	4,963	115,692
22,438,389	**19,903,634**	**2,109,710**		**1,718,272**	**3,528,986**	**54,730,629**

ACQUISITION OF MACHINERY AND EQUIPMENT —*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
FINANCE			
Department			
Economic, Social and Financial Policies Program	26,699		10,844
Public Debt Program			
	26,699		*10,844*
Auditor General			22,316
Canadian International Trade Tribunal			
Office of the Superintendent of Financial Institutions			
	26,699		**33,160**
FISHERIES AND OCEANS	**22,922,451**	**212,074**	**3,249,081**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	4,846,825		8,262,775
Canadian International Development Agency	28,810		21,449
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	4,875,635		**8,284,224**
GOVERNOR GENERAL	**70,382**		
HEALTH			
Department	963,083		476,720
Hazardous Materials Information Review Commission			
Medical Research Council			8,777
Patented Medicine Prices Review Board			
	963,083		**485,497**
HUMAN RESOURCES DEVELOPMENT			
Department			
Corporate Services Program	1,128,223		3,558,079
Human Resources Investment and Insurance Program	428,957		2,473,264
Labour Program	27,765		87,872
Income Security Program	123,491		630,236
	1,708,436		*6,749,451*

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
4,190,166		1,051,608		48,653	148,205	5,476,175
115,967		43,827			564	160,358
4,306,133		*1,095,435*		*48,653*	*148,769*	*5,636,533*
867,537		107,807		19,776	16,297	1,033,733
163,556		17,420			14,424	195,400
1,421,839		537,414		59,438	29,368	2,048,059
6,759,065		**1,758,076**		**127,867**	**208,858**	**8,913,725**
32,672,622	**8,172,437**	**3,095,656**	**501,471**	**871,493**	**11,484,221**	**83,181,506**
28,466,312	852,414	15,445,096		1,661,308	9,841,522	69,376,252
600,601		1,092,270			118,656	1,861,786
247,758		30,996		59,617	644	339,015
90,120		2,682				92,802
4,750					625	5,375
29,409,541	**852,414**	**16,571,044**		**1,720,925**	**9,961,447**	**71,675,230**
361,145		**31,307**		**9,449**		**472,283**
18,424,375	5,189,642	4,848,356	177,403	6,339,851	2,914,321	39,333,751
42,759		13,271		22,211	5,035	83,276
326,542		129,998		180	482	465,979
199,935		30,158		22,559	181	252,833
18,993,611	**5,189,642**	**5,021,783**	**177,403**	**6,384,801**	**2,920,019**	**40,135,839**
30,109,034	34,172	4,723,716		370,630	592,143	40,515,997
115,715,912	144,805	4,947,464		1,809,508	1,168,411	126,688,321
964,667	6,581	159,872		47,134	72,811	1,366,702
5,498,620	15,406	1,670,338		516,010	294,636	8,748,737
152,288,233	*200,964*	*11,501,390*		*2,743,282*	*2,128,001*	*177,319,757*

ACQUISITION OF MACHINERY AND EQUIPMENT —*Continued*

Department and agency	Transportation machinery and equipment$^{(1)}$	Ammunition and weapons for defence	Communications equipment
	$	$	$
Canada Industrial Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			
	1,708,436		**6,749,451**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	52,763		138,565
Indian and Inuit Affairs Program	198,440		630,996
Northern Affairs Program	698,614		614,877
	949,817		*1,384,438*
Canadian Polar Commission			13,272
	949,817		**1,397,710**
INDUSTRY			
Department	807,735		1,728,132
Atlantic Canada Opportunities Agency	116,964		1,746,375
Canadian Space Agency			714,547
Competition Tribunal			
Copyright Board			995
Economic Development Agency of Canada for the Regions of Quebec	56,238		15,747
National Research Council of Canada	760,708		
Natural Sciences and Engineering Research Council			18,645
Social Sciences and Humanities Research Council			8,366
Statistics Canada	40,838		259,587
Western Economic Diversification	25,886		224,108
	1,808,369		**4,716,502**
JUSTICE			
Department			85,784
Canadian Human Rights Commission	49		14,447
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	16,472		86,593
Law Commission of Canada			
Offices of the Information and Privacy Commissioners of Canada			63,534
Supreme Court of Canada	80,556		
Tax Court of Canada			945
	97,077		**251,303**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
217,818		270,046		32,958		520,822
40,643		6,159				46,802
356,562		48,787		9,700		415,049
152,903,256	**200,964**	**11,826,382**		**2,785,940**	**2,128,001**	**178,302,430**
3,120,135		1,124,466		150,126	142,107	4,728,162
14,328,626	3,496	1,495,974		385,842	103,635	17,147,009
1,968,451	103,615	416,806		234,059	2,440,714	6,477,136
19,417,212	*107,111*	*3,037,246*		*770,027*	*2,686,456*	*28,352,307*
22,358						35,630
19,439,570	**107,111**	**3,037,246**		**770,027**	**2,686,456**	**28,387,937**
21,900,593	2,218,395	2,739,366		537,900	2,109,283	32,041,404
612,428		374,681		29,553	39,061	2,919,062
7,496,838	146,215,402	760,632		53,073	769,545	156,010,037
25,563		8,811		9,828	5,314	49,516
31,341		1,238			364	33,938
481,864		137,224		6,434	4,944	702,451
17,967,794	3,837,136	1,792,523	23,336,389	605,134	843,371	49,143,055
435,548		37,437			11,113	502,743
175,000		12,677			4,078	200,121
2,806,496		180,795		10,346,344	1,713,125	15,347,185
2,258,122		222,271		134,961	30,096	2,895,444
54,191,587	**152,270,933**	**6,267,655**	**23,336,389**	**11,723,227**	**5,530,294**	**259,844,956**
10,593,611		2,560,029		869,785	304,145	14,413,354
598,192		194,816		41,529		849,033
63,824		111,101		31,357	65,292	271,574
108,101		19,423		9,482	2,330	139,336
1,438,966		310,847		7,990	5,561	1,866,429
15,009						15,009
363,564		681,734		28,895	1,277	1,139,004
693,415	28,137	226,616		37,903	6,277	1,072,904
355,781		22,966		38,190	59,488	477,370
14,230,463	**28,137**	**4,127,532**		**1,065,131**	**444,370**	**20,244,013**

ACQUISITION OF MACHINERY AND EQUIPMENT —*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
NATIONAL DEFENCE	**727,805,501**	**858,802,284**	**185,150,169**
NATURAL RESOURCES			
Department	1,085,201		692,482
Atomic Energy Control Board	117,306		203,762
National Energy Board			9,525
	1,202,507		**905,769**
PARLIAMENT			
The Senate			
House of Commons	4,911	1,580	611,234
Library of Parliament			38,548
	4,911	**1,580**	**649,782**
PRIVY COUNCIL			
Department	56,612		418,924
Canadian Centre for Management Development	24,101		444
Canadian Intergovernmental Conference Secretariat			5,861
Canadian Transportation Accident Investigation and Safety Board	24,123		65,861
Chief Electoral Officer	233		1,500
Commissioner of Official Languages	23,929		26,318
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			8,966
Public Service Staff Relations Board			42,135
Security Intelligence Review Committee			
The Leadership Network			23,807
	128,998		**593,816**
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,284,180		1,788,175
Canada Information Office			80,897
	1,284,180		**1,869,072**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
363,588,472	**201,450,892**	**19,486,327**	**1,788,637**	**5,223,561**	**81,331,777**	**2,444,627,620**
15,823,031	4,257,238	1,526,049	231,384	277,966	4,447,049	28,340,400
1,684,250	92,240	514,163		51,113	45,768	2,708,602
358,341		200,019		33,388	10,150	611,423
17,865,622	**4,349,478**	**2,240,231**	**231,384**	**362,467**	**4,502,967**	**31,660,425**
891,164		198,523		344,395		1,434,082
5,569,679		1,246,779		157,484	1,160,179	8,751,846
637,019		541,737		8,547	396,278	1,622,129
7,097,862		**1,987,039**		**510,426**	**1,556,457**	**11,808,057**
3,094,327	24,909	528,857		1,883	475,750	4,601,262
774,139		258,618		65,784	59,294	1,182,380
98,410					14	104,285
851,116	14,554	122,105		53,021	190,652	1,321,432
1,501,090		180,176	49	28,535	41,099	1,752,682
630,125		80,661			254	761,287
113,251		31,278		10,172	128,148	282,849
91,176		6,104		150	4,728	111,124
119,372		1,793				163,300
141,859		17,922		13,151	83	173,015
239,924	720	37,797		700	8,825	311,773
7,654,789	**40,183**	**1,265,311**	**49**	**173,396**	**908,847**	**10,765,389**
30,796,150	1,107,862	5,743,352	128,398	27,608,436	19,775,457	88,232,010
942,646		96,019		95,403	4,484	1,219,449
31,738,796	**1,107,862**	**5,839,371**	**128,398**	**27,703,839**	**19,779,941**	**89,451,459**

ACQUISITION OF MACHINERY AND EQUIPMENT —*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
SOLICITOR GENERAL			
Department			18,095
Correctional Service	9,598,847		8,736,630
National Parole Board	23,314		20,348
Office of the Correctional Investigator			
Royal Canadian Mounted Police	50,584,889		20,114,937
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	60,207,050		**28,890,010**
TRANSPORT			
Department	10,095,746	14,279	425,248
Canadian Transportation Agency			28,844
Civil Aviation Tribunal			
	10,095,746	**14,279**	**454,092**
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			3,521
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	360,024		138,793
Veterans Review and Appeal Board Program			
	360,024		**138,793**
Total	**849,813,858**	**859,066,549**	**255,328,923**

---

(1) This category includes ships and boats, $267,230,510; aircraft, $308,819,527; military and non-military road motor vehicles, $235,512,831; and, miscellaneous vehicles, $38,250,990.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
698,025		45,093		25,655	54,769	841,637
17,097,572	21,998	1,335,404	200,505	370,658	14,132,435	51,494,049
500,063		131,931		19,328	16,118	711,102
75,434		3,300		887	6,664	86,285
44,415,689	4,065,746	4,235,506	116,465	1,704,566	3,606,861	128,844,659
11,453					890	12,343
81,235		47,860		3,231	38,386	170,712
62,879,471	**4,087,744**	**5,799,094**	**316,970**	**2,124,325**	**17,856,123**	**182,160,787**
11,404,353	490,062	1,878,652	377,196	97,866	3,831,786	28,615,188
598,581		61,079		14,539	2,197	705,240
689		41		483	324	1,537
12,003,623	**490,062**	**1,939,772**	**377,196**	**112,888**	**3,834,307**	**29,321,965**
2,108,155		**1,743,376**		**114,710**	**100,537**	**4,070,299**
9,406,582	6,797	526,419		533,464	334,905	11,306,984
87,864		16,930		11,774	290	116,858
9,494,446	**6,797**	**543,349**		**545,238**	**335,195**	**11,423,842**
985,423,436	**416,824,614**	**115,348,409**	**28,912,148**	**70,001,812**	**196,394,588**	**3,777,114,337**

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

Page

Transfer payments.. 8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/text/pubacc-e.html, or can be obtained on request by completing

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	11,420,963	884,584,733	528,479,101
Canadian Food Inspection Agency	3,993,081		11,691
	15,414,044	**884,584,733**	**528,490,792**
CANADA CUSTOMS AND REVENUE AGENCY	**88,226,780**		**94,900,627**
CANADIAN HERITAGE			
Department	9,880,904	93,891,207	223,883,094
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			4,188,120
Status of Women—Office of the Co-ordinator			
	9,880,904	**93,891,207**	**228,071,214**
CITIZENSHIP AND IMMIGRATION			
Department	**59,283,916**		**154,307,128**
ENVIRONMENT			
Department	146,942	2,799,490	2,698,417
Canadian Environmental Assessment Agency	101,331		
	248,273	**2,799,490**	**2,698,417**
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			24,264,016,119
			24,264,016,119
Auditor General			
			24,264,016,119

the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- **the total amount spent in the current fiscal year;**
- **the total amount paid to a recipient or class of recipients; and,**
- **a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid.**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
$	$	$	$	$	$
3,275,445	75,371,349	15,660,070			1,518,791,661
					4,004,772
3,275,445	**75,371,349**	**15,660,070**			**1,522,796,433**
					183,127,407
700	374,304,097	538,324			702,498,326
	1,764,779				1,764,779
	329,837				329,837
	36,059				36,059
	364,605				4,552,725
	8,225,000		25,000		8,250,000
700	**385,024,377**	**538,324**	**25,000**		**717,431,726**
1,108,525	**151,833,332**				**366,532,901**
8,758,936	153,326,953			57,153	167,787,891
	353,621				454,952
8,758,936	**153,680,574**			**57,153**	**168,242,843**
749,652,598					749,652,598
					24,264,016,119
749,652,598					*25,013,668,717*
	376,958				376,958
749,652,598	**376,958**				**25,014,045,675**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
FISHERIES AND OCEANS	**229,681,837**	**605,031**	**876,359**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	23,112,371		
Canadian International Development Agency			
	23,112,371		
GOVERNOR GENERAL	**254,751**		
HEALTH			
Department	526,266,241		(18,540)
Medical Research Council	287,330,144		
	813,596,385		**(18,540)**
HUMAN RESOURCES DEVELOPMENT			
Department			
Human Resources Investment and Insurance Program	564,485,703	435,966,111	752,748,582
Labour Program	5,725		
Income Security Program	23,414,439,072		
	23,978,930,500	**435,966,111**	**752,748,582**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	31,560,845	217,795,731	347,407,662
Northern Affairs Program	8,406,713	676,251	54,571,273
	40,425,558	*218,471,982*	*401,978,935*
Canadian Polar Commission			
	40,425,558	**218,471,982**	**401,978,935**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
$	$	$	$	$	$
1,079,070	**20,210,987**			**171,000**	**252,624,284**
234,741,375	145,244,817			5,771,058	408,869,621
1,646,155,831				58,610,630	1,704,766,461
1,880,897,206	**145,244,817**			**64,381,688**	**2,113,636,082**
					254,751
37,968,450	300,222,726				864,438,877
	8,545,745			408,750	296,284,639
37,968,450	**308,768,471**			**408,750**	**1,160,723,516**
	167,020,780	46,715,734			1,966,936,910
	2,175,931				2,181,656
					23,414,439,072
	169,196,711	**46,715,734**			**25,383,557,638**
					458,000
	3,505,853,619	4,630,309			4,107,248,166
	13,474,153				77,128,390
	3,519,327,772	*4,630,309*			*4,184,834,556*
2,000	15,250				17,250
2,000	**3,519,343,022**	**4,630,309**			**4,184,851,806**

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
INDUSTRY			
Department	29,125,640	332,119,079	28,378,656
Atlantic Canada Opportunities Agency	8,999,608	87,208,125	78,661,846
Canadian Space Agency	108,200		
Economic Development Agency of Canada for the Regions of Quebec		127,255,043	
National Research Council of Canada		69,742,044	
Natural Sciences and Engineering Research Council	526,895,998		
Social Sciences and Humanities Research Council	114,996,000		
Statistics Canada			
Western Economic Diversification		80,376,559	19,004,129
	680,125,446	**696,700,850**	**126,044,631**
JUSTICE			
Department	4,989,300		285,319,791
Commissioner for Federal Judicial Affairs	49,688,054		
Supreme Court of Canada	1,176,521		
	55,853,875		**285,319,791**
NATIONAL DEFENCE	**14,902,163**	**5,231,182**	**216,107,285**
NATURAL RESOURCES			
Department	101,400	19,109,255	13,182,249
Atomic Energy Control Board			
	101,400	**19,109,255**	**13,182,249**
PARLIAMENT			
The Senate	187,461		
House of Commons			
	187,461		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada	17,750		
	17,750		

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
$	$	$	$	$	$
6,008,495	1,121,808,174				1,517,440,044
	60,271,868	6,166,192		8,615,358	249,922,997
23,077,630	1,684,371			85,865	24,956,066
	80,577,547	15,563,169			223,395,759
9,444,856	60,929,354			839,656	140,955,910
					526,895,998
					114,996,000
	560,800				560,800
	45,779,535			26,495,555	171,655,778
38,530,981	**1,371,611,649**	**21,729,361**		**36,036,434**	**2,970,779,352**
345,730	32,321,795				322,976,616
					49,688,054
					1,176,521
345,730	**32,321,795**				**373,841,191**
138,877,185	**15,004,447**				**390,122,262**
1,233,947	46,033,758	62,512,000		5,589,919	147,762,528
	668,267				668,267
1,233,947	**46,702,025**	**62,512,000**		**5,589,919**	**148,430,795**
152,892					340,353
835,364					835,364
988,256					**1,175,717**
	4,027,581				4,027,581
	175,000				175,000
	274,427				274,427
	33,709,451				33,727,201
	38,186,459				**38,204,209**

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	$	$	$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		2,220,773	1,719,275
Canada Information Office		1,591,500	
		3,812,273	**1,719,275**
SOLICITOR GENERAL			
Department			161,650
Correctional Service	310,308		30,000
National Parole Board			
Royal Canadian Mounted Police	40,837,159		
	41,147,467		**191,650**
TRANSPORT			
Department	1,144,578	91,454,490	171,908,250
Canadian Transportation Agency			
	1,144,578	**91,454,490**	**171,908,250**
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			
Employer Contributions to Insurance Plans Program	183,902		
	183,902		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	**1,380,052,565**		**1,359,975**
Total	**27,432,771,926**	**2,452,626,604**	**27,243,902,739**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments between Programs or Departments	Other expenditures from internal sources	Total
$	$	$	$	$	$
	12,000	399,237,742	(390,081,070)		13,108,720
	615,000			95,000	2,301,500
	627,000	**399,237,742**	**(390,081,070)**	**95,000**	**15,410,220**
	39,839,663	4,676,890			44,678,203
382,540	3,057,650			14,318	3,794,816
	36,000				36,000
1,900	299,580				41,138,639
384,440	**43,232,893**	**4,676,890**		**14,318**	**89,647,658**
192,019	39,465,533	29,081,116			333,245,986
	4,000				4,000
192,019	**39,469,533**	**29,081,116**			**333,249,986**
	36,339,454				36,339,454
					183,902
	36,339,454				**36,523,356**
6,989,451	**13,640,295**				**1,402,042,286**
2,870,284,939	**6,566,186,148**	**584,781,546**	**(390,056,070)**	**106,754,262**	**66,867,252,094**

SECTION 9

1999-2000
PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

Page

Public debt charges 9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	$	$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J 2—1976/78-2001	9.5	987,387,000	112,763,695
J 7—1977-2002	8.75	213,000,000	18,155,774
J 13—1977-99 (matured October 15, 1999)	9		25,087,562
J 18—1978-2003	9.5	558,907,000	52,064,207
J 22—1978-2000	9.75	500,000,000	48,883,562
J 24—1979-2004	10.25	1,976,867,000	202,583,238
J 25—1979-2002	10	1,842,675,000	185,621,146
J 30—1979/87-2004	10.5	710,892,000	75,748,093
J 34—1979/80/83-2002	11.25	1,316,764,000	161,747,770
J 35—1980/83-2003	11.75	2,402,300,000	304,640,119
J 39—1980/81/82-2000 (matured March 15, 2000)	13.75		138,046,233
J 42—1980/81-2001	13	1,325,000,000	172,686,168
J 53—1980-99 (matured December 1, 1999)	13.5		36,170,300
J 66—1981-2001	15.75	425,000,000	67,120,890
J 70—1981-2000	15	175,000,000	26,321,918
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,080,355,000	145,223,874
H 9—1983/84-2005	12	1,312,925,000	188,078,752
H 18—1984/85-2006	12.5	975,000,000	122,112,334
H 22—1984-2004	13.5	541,000,000	62,179,307
H 26—1984-2006	14	985,000,000	141,395,610
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,098,789
H 41—1984-2008	12.75	750,000,000	98,036,194
H 52—1985-2008	11.75	644,753,000	75,515,527
H 58—1985-2009	11.5	400,000,000	46,507,454
H 63—1985/88-2009	10.75	1,077,311,000	124,568,940
H 68—1985/87-2009	11	672,831,000	82,206,453
H 74—1985/87/88/89-2008	10	3,257,854,000	326,677,963
H 79—1986-2010	9.75	300,000,000	30,064,768
H 81—1986/87/89/90-2010	9.5	2,474,254,000	263,707,830
H 85—1986-2010	8.75	251,543,000	25,498,601
H 87—1986/87/88-2011	9	1,792,314,000	167,695,609
H 98—1987-2011	8.5	679,140,000	60,701,182
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 27—1989-99 (matured December 1, 1999)	9.25		175,401,541
A 30—1990-2000	9.75	1,575,000,000	153,983,219
A 32—1990-2000	10.5	2,900,000,000	305,334,247
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	265,099,315
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	333,930,581
A 43—1991-2021	9.75	4,650,000,000	454,617,123
A 45—1991-2001	9.75	3,850,000,000	376,403,425
A 47—1991/92-2002	8.5	5,450,000,000	465,079,359
A 49—1991/92-2022	9.25	2,550,000,000	236,521,233

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	$	$
A 55—1992/93/94-2023	8	8,200,000,000	657,797,260
A 57—1992/93-2003	7.25	6,900,000,000	501,258,926
A 61—1993-2003	7.5	8,800,000,000	656,414,921
A 72—1994-2004	6.5	7,900,000,000	515,070,687
A 73—1994-99 (matured September 1, 1999)	7.75		273,316,288
A 75—1994/95-2004	9	7,700,000,000	694,898,630
A 76—1994/95-2025	9	8,900,000,000	803,194,521
A 77—1994/95-2000 (matured March 1, 2000)	8.5		495,636,586
A 79—1995-2005	8.75	8,000,000,000	697,277,953
A 81—1995-2000	7.5	7,600,000,000	570,000,000
L 25—1991/92/93/94/95-2021	4.25	5,903,256,377	247,688,648
L 26—1995/96/97-2026	4.25	5,665,005,918	237,691,322
L 27—1999-2031	4	1,711,132,831	38,271,003
M 1—1990-2019	10.186	8,436,324	2,086,156
VR 22—1995/96-2001	7.5	9,400,000,000	705,000,000
VU 50—1996-2006	7	9,100,000,000	638,420,500
VV 34—1996-99 (matured August 1, 1999)	6.5		124,158,904
VW 17—1996/97-2027	8	9,600,000,000	770,104,110
VX 99—1996-2001	7	10,600,000,000	713,366,398
WB 60—1996/97-2007	7.25	9,500,000,000	687,873,748
WC 44—1996/97-2000 (matured February 1, 2000)	5.5		254,431,507
WE 00—1997-2002	5.5	10,200,000,000	558,633,816
WF 74—1997-99 (matured September 15, 1999)	4.75		151,674,658
WH 31—1997-2008	6	9,200,000,000	552,105,516
WK 69—1997/98-2000 (matured March 15, 2000)	5		334,657,534
WL 43—1998-2029	5.75	8,200,000,000	404,020,205
WN 09—1998-2003	5.25	9,700,000,000	506,386,838
WP 56—1998-2000	5	7,000,000,000	350,958,904
WR 13—1998/99-2009	5.5	9,400,000,000	501,130,487
WT 78—1998/99-2001	4.5	7,000,000,000	309,390,411
WU 42—1999-2004	5	10,850,000,000	395,288,598
WW 08—1999-2001	5.25	7,000,000,000	245,671,233
WX 80—1999-2010	5.5	10,400,000,000	181,002,740
WY 63—1999/2000-2005	6	5,600,000,000	83,769,863
XA 78—1999-2002	5.75	7,200,000,000	77,695,890
		294,440,903,450	*22,463,812,166*
Less: Government's holdings		514,260,000	
		293,926,643,450	*22,463,812,166*
Payable in foreign currencies—			
1995-2000	6.5	2,174,100,000	118,697,395
1995-2005	6.375	2,174,100,000	185,056,607
1996-2001	6.5	1,449,400,000	79,131,596
1996-2006	6.75	1,449,400,000	116,753,983
1997-2002	6.125	1,449,400,000	92,905,316
1997-2007	6.625	462,358,600	18,405,798
1998-2003	5.625	2,898,800,000	135,336,565
1998-2008	4.875	2,832,800,000	131,818,250
1998-2008	5.25	3,623,500,000	153,969,574
1999-2004	6.375	2,898,800,000	32,059,876
		21,412,658,600	*1,064,134,960*
		315,339,302,050	23,527,947,126
Interest on Canada savings bonds—			
S 44—1989-2001	4.25-5.25	1,941,961,812	105,954,767
S 45—1990-2002	4.25-5.25	1,771,096,610	98,294,928
S 46—1991-2003	4.25-5.25	2,525,724,740	135,318,761
S 47—1992-2004	4.25-5.25	2,931,005,556	151,278,129
S 48—1993-2005	4.25-5.25	1,785,795,865	96,303,270
S 49—1994-2006	4.25-5.25	2,673,183,388	142,556,227
S 50—1995-2007	4-4.4	1,751,732,795	50,027,250
S 51—1996-2008	5-6	2,811,228,898	135,309,651
S 52—1997-2009	4-5	2,928,182,934	120,813,864
S 53—1997-2009	4-5	15,854,797	1,852,226

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	$	$
S 54—1998-2008	4-4.4	1,300,802,741	85,195,454
S 55—1998-2008	3.75-4.4	85,578,216	4,804,255
S 56—1999-2009	3.75-4.4	17,310,506	891,142
S 57—1999-2009	3.5-4.4	10,635,623	452,708
S 58—1999-2009	3.65-4.6	21,042,472	729,776
S 59—1999-2009	3.85	16,841,264	648,389
S 60—1999-2009	4.4	1,116,419,946	20,467,699
S 61—1999-2009	4.4	85,442,471	1,253,156
S 62—1999-2010	4.4	31,644,902	348,094
S 63—1999-2010	4.4	21,558,530	158,096
S 64—1999-2010	4.6	32,215,613	118,124
S 65—1999-2010	4.6	70,000	
P 1—1997-2007	5-6	82,430,066	4,942,168
P 2—1998-2008	4.25-4.75	23,475,683	1,197,435
P 3—1998-2008	4.5-4.75	1,645,491,673	125,591,066
P 4—1998-2008	4-4.25	136,195,055	8,040,370
P 5—1999-2009	4-4.25	28,214,701	1,595,182
P 6—1999-2009	4-4.25	24,662,258	1,397,582
P 7—1999-2009	4.25-4.5	79,444,541	4,233,677
P 8—1999-2009	4.5	91,541,370	4,119,362
P 9—1999-2009	5	582,080,064	12,126,668
P 10—1999-2009	5	160,553,787	2,675,897
P 11—1999-2010	5	48,350,250	604,378
P 12—1999-2010	5	39,030,158	325,251
P 13—1999-2010	5.25	81,928,187	341,368
P 14—1999-2010	5.25	188,600	
		26,898,916,072	*1,319,966,370*
Less: Government's holdings		409,906,171	
		26,489,009,901	**1,319,966,370**
Interest on bonds for Canada Pension Plan	**various**	**3,426,508,000**(1)	**400,153,242**
Interest on promissory notes - TD Trust Company	**various**	**125,748,979**	**20,024,477**
Interest on Canada notes	**various**	**1,052,856,000**	**41,077,604**
Interest on Euro medium term notes	**various**	**4,115,168,312**	**289,105,736**
Total interest on unmatured debt		350,548,593,242	25,598,274,555
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1998-99 issues			1,731,107,978
Amortization of discounts on 1999-2000 issues		99,850,000,000	2,644,371,604
		99,850,000,000	**4,375,479,582**
Amortization of discounts and premiums on marketable bonds			**465,235,071**
Amortization of discounts on Canada bills—			
Amortization of discounts on 1998-99 issues			50,098,740
Amortization of discounts on 1999-2000 issues		6,007,777,494	290,209,833
		6,007,777,494	**340,308,573**
Amortization of commissions and remunerations on Canada savings bonds			**38,240,374**
Total amortization of premiums, discounts and commissions on unmatured debt		105,857,777,494	5,219,263,600
Servicing costs and costs of issuing new borrowings			119,021,814
Total public debt charges related to unmatured debt		**456,406,370,736**	**30,936,559,969**
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	86,494,731,024	7,403,896,171
Canadian Forces Superannuation Account	various	48,410,185,315	4,167,307,018
Royal Canadian Mounted Police Superannuation Account	various	10,712,336,493	912,699,998
Members of Parliament Retiring Allowances Account	various	303,149,382	29,409,145
Members of Parliament Retirement Compensation Arrangements Account	various	45,498,686	4,458,146
Retirement Compensation Arrangements Account	various	1,066,142,805	71,998,655

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	$	$
Supplementary Retirement Benefits Account	various	77,678,594	3,546,210
		147,109,722,299	*12,593,315,343*
Allowance for pension adjustments		18,764,000,000	
		128,345,722,299	*12,593,315,343*
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	*6,217,506,584*	*266,275,242*
Government Annuities Account	various	*545,891,115*	*38,210,251*
Confederation Bridge		*785,613,204*	
Pilot Training Program—MILIT-AIR Inc.		*703,000,000*	
Deposit accounts—			
General security deposit	various	415,147	
St. Lawrence Seaway Authority	various	8,000,000	667,350
Petro-Canada Limited—Cash reserve	various	3,243,288	202,821
Contractors' security deposits	various	9,466,658	431,842
Non-interest bearing accounts		133,488,947	
		154,614,040	*1,302,013*
Trust accounts—			
Halifax 1917 explosion pension account	various	93,228	2,753
Indian band funds	various	947,686,727	51,169,595
Indian estate accounts	various	9,278,725	509,589
Indian savings accounts	various	84,243,996	5,413,116
Sir William Stephenson Academy—Scholastic awards	various	32,648	1,400
Royal Canadian Mounted Police—Benefit trust fund	various	2,120,211	91,720
Inmates' trust fund	various	8,604,975	10,045
Administered trust accounts	various	3,886,916	180,102
Estates fund	various	2,508,671	316,209
Veterans administration and welfare trust fund	various	729,344	29,089
Non-interest bearing accounts		556,148	
		1,059,741,589	*57,723,618*
Insurance and death benefit accounts—			
Insurance company liquidation	various	88,147	
Regular forces death benefit account	various	185,193,953	16,452,859
Public Service death benefit account	various	1,707,010,592	147,342,497
Non-interest bearing accounts		20,795,107	
		1,913,087,799	*163,795,356*
Pension accounts—			
Annuities agents' pension account	various	18,084	606
Royal Canadian Mounted Police—Dependants' pension fund	various	30,380,815	2,471,858
		30,398,899	*2,472,464*
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	1,320,091	119,445
Net Income Stabilization Account	various	1,546,170,060	59,118,473
Shared-cost agreements—Research—Agriculture	various	23,752,762	1,000,000
Mackenzie King trust account	various	284,202	13,927
Common school funds—Ontario and Quebec	5	2,677,771	133,889 (2)
Dyskinesia and torticollis research	various	84,606	61,250
Labour standards suspense account	various	1,334,143	7,654
Indian moneys suspense account	various	29,266,051	1,512,479
Natural Sciences and Engineering Research Council—Trust fund	various	1,385,662	59,695
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	272,387	11,336
Trust fund	various	250,510	10,190

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	$	$
Federal Court special account	various	16,035,529	574,695
Non-interest bearing accounts		147,785,722	
		1,770,619,496	*62,623,033*
		141,526,195,025	13,185,717,320
Other accounts—			
Interest on currency swap transactions	floating	- [3]	47,520,722
Special drawing rights allocations	various		56,440,552
			103,961,274
Total public debt charges related to pension and other accounts		141,526,195,025	13,289,678,594
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	19,682,889,112	1,067,726,172
Agricultural Commodities Stabilization Accounts (net)	various	7,682,680	83,839
National Battlefields Commission—Trust fund	various	380,766	14,143
Donations for Research	various	1,342,229	
Claudia de Hueck trust fund	various	383,565	10,894
Ship-Source Oil Pollution Fund	various	280,466,054	16,252,811
Non-interest bearing accounts		(791,208,300)	
		19,181,936,107	*1,084,087,859*
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(19,181,936,107)	
Total public debt charges related to consolidated specified purpose accounts			1,084,087,859
TOTAL PUBLIC DEBT CHARGES		597,932,565,761	45,310,326,422

[1] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[2] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[3] No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1999-2000

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

Page

Payments of claims against the Crown 10.2
Ex gratia payments.. 10.15
Court awards 10.25

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee		Amount
		$
AGRICULTURE AND AGRI-FOOD		
Department		
Accident involving a Crown vehicle—		
Garagan G	$ 1,000	
ING/Western Union Insurance Company for Wilmhurst J	1,600	
CIBC Insurance Co for Jankowski W	1,656	
Dr Hawk for Streiling L	1,121	
Halifax Insurance Co for Jankowski W	1,981	
ING/Western Union Insurance Company for Yakey D	1,123	
Security National Insurance Company for Romaniszyn E	2,716	
The Wawanesa Mutuel Insurance Company for Armstrong K	1,115	12,312
Claim for breach of duty—		
Name withheld (1)		600,000
Crop damage—		
Brehm Farms Ltd	$ 6,741	
Ward C B	5,563	12,304
Employment-related settlement—		
Name withheld (1)		8,000
Mediated settlement for grievance—		
Fortin M		2,000
Out-of-court settlement reached for severance pay claim—		
Williams, Mc Enery & Davis in trust for name withheld (1)	$ 71,182	
Biljan A	23,852	95,034
Settlement of commuting assistance—		
Name withheld (1)		1,219
Settlement on damaged livestock—		
Scott C		2,000
Settlements paid as a result of improperly identified potato samples—		
Docherty A	$ 7,000	
Hendricken J	55,000	
MacEwen D	10,000	
PEI Produce Company Limited	8,000	
Younker B	2,000	82,000
Termination agreements—		
Names withheld (1)		40,937
Claims under $1,000 (18)		6,376
		862,182
CANADA CUSTOMS AND REVENUE AGENCY		
Accidental damage to motor vehicles—		
Aessie M—Manitoba Public Insurance		2,025
Belec J—General Assurance		1,011
Bosse R—AXA Insurance Compagny		1,328
Courtney B		1,100
Griffiths E—Wawanesa Insurance		6,526
Hudec A—Insurance Commission of BC		3,287
Iven J—Manitoba Public Insurance		2,329
Mott T—The Dominion of Canada General Insurance Company		2,474
Reimbursement for damaged goods—		
Lantorno B		3,249
Taylor P		2,272
Vena P		33,000
Reimbursement for the theft of goods—		
Budgy D		9,784
Sabe B		3,310
Settlement of claims protected by a privacy clause—		
23 settlements		126,972
Settlement of a defamation suit—		
Borenstein S		35,000
Settlement of a Canadian International Trade Tribunal determination—		
Corel Corporation		9,891,820
Settlement of loss of benefits suit—		
122 former employees of Abitibi-Consolidated Inc and Corner Brook Pulp and Paper Ltd		1,342,000
Claims under $1,000 (77)		14,302
		11,481,789
CANADIAN HERITAGE		
Department		
Claim for legal services—		
Morow B		2,000
Claim under $1,000 (1)		22
		2,022
National Archives of Canada		
Out-of-court settlement for copyright—		
Mr Henri Simon in trust for Desmarais G		*37,000*
National Film Board		
Demand letter for breach of contract—		
Riva I		*5,625*
Parks Canada Agency		
Removal of asbestos—Old pool site building—		
The Lodge at Waterton Lakes		28,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Damage to personal property—	
Bouchard Y	3,557
Club nautique de Havre St-Pierre	6,000
Banford Cory	6,482
JA Clifford Kemp Prof Corp in trust	10,468
CGU Insurance Company of Canada	1,079
Valens, Fotty & Torok	152,000
Motor vehicle accidents—	
Helm—In trust Allan Francis Pringle Shaeffer & Dvorik	13,000
Missisquoi Insurance	5,161
Shumka Craig & Moor	4,091
Polack, Meindersma Smith & Liddell	3,533
Westcan Bulk Transport	3,116
Manitoba Public Insurance	1,715
Bernice Marrs	1,113
Accident involving Crown vehicle—	
Lamboo W	1,836
Belanger R and Royal & Sun Alliance	2,787
Rose S and Allen St Auto Body	2,381
Milec Peter	1,904
Helm—In trust Allan Francis Pringle Shaefer & Dvorik	13,000
Westcan Bulk Transport	3,116
Construction contract dispute claim—	
McInnes, Cooper & Robertson in trust Tri-Gil Construction	27,500
Claim for personal injuries—	
Cloutier S.	3,500
Morrisey E.	3,780
Settlement of dispute over title to land—Rideau Canal—	
Moxon, Dr Richard	125,000
Discrimination grievance—	
Kochems M	15,000
Damages paid for unsuccessful employee takeovers—	
Proven, Riding Mtn Holidays Inc	14,329
Schuler D.	12,703
Claims under $ 1,000 (25)	14,137
	480,288
	524,935
CITIZENSHIP AND IMMIGRATION	
Department	
Out-of-court settlement as a result of damages for injuries to the client. Cost is to cover pain and suffering, special damages, pre-judgement interest, cost of future care and settlement tariff under rule of court—	
Name withheld (1)	45,000
Claim under $ 1,000 (1)	20
	45,020
Immigration and Refugee Board of Canada	
Settlement of claim resulting from termination of employment—	
Name withheld (1)	*4,800*
	49,820

Particulars and payee		Amount
		$
ENVIRONMENT		
Department		
Accident involving a Crown vehicle—		
Canadian Direct Insurance for Merizzi N.		6,549
Crawford Adjusters Canada for Campbell C and Campbell E.		7,000
Crawford Adjusters Canada for Hirvonen E		10,000
Insurance Corporation of British Columbia for Campbell C		5,755
Insurance Corporation of British Columbia	$ 834	
Sherlock K	210	1,044
Manitoba Public Insurance		1,083
Mark A Radke Professional Corporation in trust for McCracken P.		28,955
Mark A Radke Professional Corporation in trust for Roske J		27,581
McNeney and McNeney in trust for Eryvine K		125,000
Accident involving personal injury from fall from tower—		
Jeffrey and Calder in trust for Demore K.		20,000
Compensation for damages suffered by an employee—		
Name withheld (1)		7,500
Out-of-court settlement with Interra Ltd for contract cancellation—		
Peacock, Linder & Halt in trust.		2,450,000
Claims under $1,000 (2)		862
		2,691,329
Canadian Environmental Assessment Agency		
Claim under $1,000 (1)		*903*
		2,692,232
FISHERIES AND OCEANS		
Department		
Accidents involving a Crown vehicle—		
Insurance Corporation of Newfoundland for Paul & Karen Penny		3,516
Unifund Insurance for Shirley White		1,113
ASL Holdings Ltd.		2,538
CGU/Cabot Insurance Company Ltd. for Blair Snow		3,590
The Insurance company of PEI for Wayne Trainor.	$ 3,982	
Wayne Trainor	706	4,688
JJ Barrington Limited and Robert Jackson.		1,234
Royal Insurance		3,691
O'Regan's Collision Centre and Debbie Tibbo		2,999
Martin R		1,642
Robichaud, Godin, Williamson in trust for Rousel/Tang.		45,000
Maurice Richard Body Shop and Therese Lavoie		1,423
Pierre Turbide & Doucette Auto Body	$ 3,158	
Robichaud J	2,978	6,136
Blais B		1,566
C Ronald Kennedy & CGU Insurance		1,092
Dr Paul Sonier	$ 40	
Zurich Canada	9,185	9,225

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Compensation resulting from mediation—		
MacDonald I		7,000
Moszynski P		32,000
Danno Schut— Human Rights Commission Ruling		105,000
Damage to personal property during an ice breaking and towing operation—		
Richard and Melvin Roberts		4,825
Damage to property—		
Imperial Oil Ltd.		4,045
Damage to pier—		
Imperial Oil Ltd.		15,351
Damage to fishing nets—		
Crouse Enterprises		18,494
Patterson, Palmer, Hunt for Rick & Jabez Wells		3,138
Damage to mussel culture site—		
Delpha Belanger in truste & Mariculture Site Gaspé Bay		310,000
Loss of property—		
O'Brien, Furey, Smith for Professional Diving Contractors Ltd		47,500
D'Entremont, Jason and Hood & Associate		11,488
Hood's & Associates for Stacey Merrit		2,000
Vernon, Malone and Hood & Associate		17,675
Out-of-court settlement—Loss of wages—		
Joann Downey	$ 17,525	
Human Resources Development Canada	227	
Canada Customs and Revenue Agency	2,724	20,476
Out-of-court settlement—Ashby/Casselman Contingent liabitity—		
Kelly, Howard, Santini in trust		695,000
Physical injury—		
McInnes, Cooper and Robertson & Paul Sentner		240,000
Claims under $1,000 (24)		10,556
		1,634,001

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Department

Particulars and payee	Amount
Settlement for flood damage at the Chancery—	
Federal Insurance Company	11,560
Arbitration expenses SD Myers Inc v Canada—	
Grief D A	201,125
Settlement of contract/agreement—	
Boudreault M	26,000
Claims under $1,000 (135)	9,919
	248,604

HEALTH

Department

Particulars and payee	Amount
Claims under $1,000 (3)	1,028

HUMAN RESOURCES DEVELOPMENT

Department

CORPORATE SERVICES PROGRAM

Particulars and payee		Amount
		$
Breach of contract—		
Hotel Newfoundland		2,500
Resignation settlement—		
Polchies D		96,906
Severance pay settlement—		
Sri Skandharajah C		31,511
Claims under $1,000 (7)		2,729
		133,646

HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM

Particulars and payee		Amount
Accidents involving a Crown vehicle—		
Brushett's Auto		1,791
Caissie L		1,404
Knowlton C		1,514
Oneil Motors		3,232
Provincial Treasurer		2,355
Breach of contract—		
Applebaum S		8,000
Reimbursement for a stolen car destroyed by fire—		
Chrysler Canada Credit		15,876
Out-of-court settlement for psychological and professionnal damages—		
Coderre M.		15,000
Settlement for complaint to the official language commissioner—		
Dupuis A.		4,000
Salary lost due to information error on maternity leave—		
Fontaine L		2,166
Legal fees for harassment claim—		
Hamilton L		1,400
Charter cancellation fee—		
Seair Services Limited		1,485
Accident involving motorcycle—		
Spurrell T		3,678
Out-of-court settlement for a dismissal—		
Tremblay R		69,765
Authority—Assistant Deputy Minister		
Damage claim—		
Details not to be disclosed as per agreement (1)		60,000
Crown Liability and Proceedings Act between Canada Customs and Revenue Agency (CCRA), Human Resources Development Canada (HRDC), Abitibi-consolidated and Corner Brook Pulp & Paper, and Communications, Energy and Paperworks' Union—		
$22, 000 x 122 employees	$ 2,684,000	
Refund from CCRA	1,342,000	1,342,000
Claims under $1,000 (5)		1,530
		1,535,196

LABOUR PROGRAM

Particulars and payee	Amount
Claim under $1,000 (1)	72

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
INCOME SECURITY PROGRAM	
Machine disposed of by Crown Assets in error— Xerox Canada	2,995
Claim under $1,000 (1)	500
	3,495
	1,672,409
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Indemnification for costs incurred by a public servant in defending criminal charges arising out of the exercise of his duties as a Minister of the Crown and costs associated with his judicial review application in the Federal Court— BDO Dunwoody Limited in trust for John Munro	900,000
Compensation for costs incurred as a result of wrongful enfranchisement and exclusion from reserve— Woloshyn & Company in trust for FWJ Gordon	45,000
Reimbursement of legal fees and disbursements as a result of a contract dispute— Raven, Allen, Cameron & Ballantyne in trust for D Vader	35,000
Compensation for non-payment of treaty annuities as a result of the Registrar's decision— Bennet Jones in trust for Merle Davis Goodeye	100,000
Compensation for legal costs incurred in regards to an application for declaration that 50 (2) of the *Indian Act* was unconstitutional— Woodward and Company in trust for Songhees Indian Band	4,000
Payment of legal costs in dispute over annual treaty annuity payments to reinstated members— Royal, McCrum, Duckett & Glancy in trust for Cold Lake First Nation	15,000
Settlement of claims— John A Tamming in trust 40 names withheld (1)	13,950
Kanuka Thuringer in trust Name withheld (1)	35,000
Harper Grey Easton in trust 14 names withheld (1)	1,875,987
Scurfield Tapper Cuddy in trust Name withheld (1)	6,420
Missed Rent Review Settlement— Revenue Account held in trust within Consolidated Revenue Fund for Little Shuswap Lake Indian Band	34,096
Grant, Kovacs, Norell in trust for Little Shuswap Lake Indian Band	1,700
Correction of minor's payment to wrong party— Walkus M M	3,706
Babineau N	65,000
Cowie et al brought an action against the Crown (DIAND) re: the loss of a (estate) house (burned down)—Claimed that the Crown fiduciary was not met. Up to $50,000 was approved at the HQ level by an A.D.M. for out of court settlement— William Henderson in trust for Gail Cowie et al	50,000
Settlement out-of-court re: an action Mr Bressette had brought against the Crown (DIAND) re a leasing issue— Mr Thomas Bressette	3,000
Hydro Quebec/ Marchand Lemieux in trust The name of the band is confidential (1)	120,000
Out-of-court settlement regarding Ta'an seeking financial compensation on their amalgamation in 1956 and separation in 1998 from the Kwanlin Dun Indian Band— Ta'an Kwach'an Council Whitehorse, Yukon Territory	2,500,000
Reimbursement of expert fees and solicitors' fees incurred to have name entered on Saddle Lake Band List— McBean Becker in trust for Steinhauer Anderson K	7,000
	5,814,859
NORTHERN AFFAIRS PROGRAM	
Five-year delay for the passage of the *Mackenzie Valley Resource Management Act*— Gwich'in Tribal Council	257,806
Reimbursement of legal costs re: Yukon Outfitters Association and Blackstone Safaris Inc— Russel and Dumoulin in trust	19,532
	277,338
	6,092,197
INDUSTRY	
Department	
Accident involving a Crown vehicle— McCaffery Goss Mudry	1,327
Peace Hills General Insurance Co.	16,000
Damage to personal property during an inspection— Chevron Canada Limited	1,425
Claims under $1,000 (3)	2,168
	20,920
National Research Council of Canada	
Accident involving a Crown vehicle— Insurance Corporation of British Columbia	*2,740*
Western Economic Diversification	
Damages and costs for a declaration of breach of trust and /or fiduciary obligations—Out-of-court settlement— Loretta B Loibersbek	*25,000*
	48,660
JUSTICE	
Department	
Out-of-court settlement— Brian Grys in trust re: Andrew Doe	109,813
Settlement of employment related claims— 2 names withheld (1)	10,246
Claims under $1,000 (3)	291
	120,350

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
NATIONAL DEFENCE		
Settlement of a claim as a result of an accident involving a department vehicle—		
Ace Auto Leasing Ltd.		10,525
Allianz Canada re: Groarke C		2,264
Allianz Canada re: Rawluk 3 L		1,630
Athey, Gregory & Dickson Barristers & Solicitors in trust for Ross S		2,000
Banting D		1,232
Belleville Truck Centre Rental		1,071
Bennett H.		1,109
Blanchett A		11,425
Boucher P		2,140
Bowen L		8,838
Brown Motors (Barrie) Ltd		3,777
Budget Car & Truck Rentals of Canada		6,895
Budget Car & Truck Rentals re: Bacchus W		2,704
Budget Car & Truck Rentals of Canada re: Deatcher W S.		4,764
Budget Sports Rentals (1991) Ltd		3,519
Cantin P		2,000
Casualty Lift Insurance re : MacDonald M		3,012
CGU Insurance Company re: S&G Transport		10,451
Champion W		2,581
Chapman Auto Ltd re: Sooley D		2,850
C M Smith Ltd		1,317
Christiansen F		1,595
College Car Wash		1,000
Courtesy Chrysler Ltd re: Parkinson S		2,369
Dechamplain D		104,000
Delmar Livestock		2,113
Department of Transportation		1,009
Discount Car & Truck Rental		28,048
Discount Car & Truck Rentals re: MacDonald K S		9,744
Discount Car & Truck Rentals re: Pyefinch J W		7,443
Discount Car & Truck Rentals re: Simmons R A J		15,307
Dollar Rent A Car		2,820
Downy Ford Sales Ltd		2,981
Dupuis J		2,407
Elm City Leasing		1,360
Enterprise Rent-a-car		16,134
Enterprise Rental re: Croft E		1,802
Fairview Carster Collision		1,521
Fortier J J		1,299
1st Guaranty Collison & Frame		3,579
Goldberg Thompson Barristers & Solicitors in trust for Scott M		16,000
Halifax Insurance Company re: Lefebvre P		1,013
Ham M		1,601
Harris Middleton Rentals		3,366
Hertz/Dallas Investment Inc		5,457
Hertz Truck & Car Rentals		2,571
Hopkinson A		11,492
Hugh R McLeod Barristers & Solicitors in trust for MacIsaac B		45,000
Illson R		2,095
Insurance Company of BC re: Lachance J		3,418
Koven W		1,347
Lions Gate Trailer Rentals		1,048
Lloyd D J		2,906
Marborough Auto Source		2,695
Martino Brothers Ltd		1,277
Manitoba Public Insurance		4,646
Manitoba Public Insurance re: Lundrigan J		3,263
Manitoba Public Insurance re: Nagamor I		4,406
Manitoba Public Insurance re: Pettapiece R K		1,145
Manitoba Public Insurance re: Shenderevich A M		27,475
Manitoba Public Insurance re: Thomas P		1,514
Manitoba Public Insurance re: Wiebe P		1,427
McDonald C		2,661
Miller J		1,226
Miller Thompson in trust for Gazloff D		33,500
Murdock Group Insurance		30,718
National Car & Truck Rental		1,602
National Tilden		1,408
Naumann S		2,724
Ontario Hydro Services Company		1,552
Ozimy E M		1,126
Pinsonneault J		23,333
1831 Quebec Inc.		1,596
Radford B		3,397
Ralph W Ripley Barristers & Solicitors in trust for R Salsman		50,000
R&D Treuler Rentals Ltd		2,382
Rentway Inc		1,982
Royal & Sun Alliance Insurance re: Buckley B		1,139
Saskatchewan Government Insurance		1,940
Savage F		35,000
Security National Insurance Company re: Anderson J		1,470
Skelton L		13,010
Sorensen Pontiac Buick		5,393
Staggs W		2,298
St Ongs Recreation		1,052
Super Carstar Collision		1,865
Tanaya Opoku-Otoo		5,431
Ted's Auto Body (1978) Ktd		1,175
The Personal Insurance Company of Canada re: Spence J		1,726
Thrifty Car rental re: Evershed P		19,700
Underwriters Adjustment Bureau		1,305
Wambolt C		1,883
Wawanessa Mutal Insurance Co re: W&S Boklaschuk		4,908
Yuile D		2,940
Out-of-court settlement for injuries sustained in an accident—		
Boyne Clarke in trust for Marsden C		35,000
Scurfield Tapper Cuddy Barristers & Solicitors in trust re: Clowes B		55,000
Wagner & Associates Barristers Solicitors & Notaries in trust re: Giles C G		60,000
Settlement of claim as a result of personal injuries—		
Bertrand G		22,500
Baxter Structures Inc in trust re: Bjerring P A		64,323
Illson R	$ 1,698	
Budget Rent A Car re: Illson R	397	2,095
Burchell MacDougall Barristers & Solicitors in trust for Kline W		40,000
Ches Crosbie Barristers in trust for Manning K		30,000
Cunningham, Swan, Carty, Little & Bonham in trust for Juneau P		74,360
Kimball Brogan in trust for Elliot H F		18,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Lacroix Forest Del Frate in trust for Martineau N		30,572
Laxton, Glass & Swartz Barristers & Solicitors in trust for Innis A		1,097
Lobay HG		22,170
McLean J		3,479
Moffat W		39,000
R A Murtha & Associates Barristers & Solicitors in trust for Oickle N		10,000
Ronadl W Burton Barrister & Solicitors in trust for Broyden W		1,125
White Ottenheimer & Baker Barristers & Solicitors in trust for Lavers C M		8,500
Settlement of claims for loss and/or damage to personal effects—		
Christensen S D		1,021
Dorward D E		1,000
Gemme P		1,472
Harley R		2,948
Kauker E U		1,394
Publicover R		1,000
Weaver R D		1,328
Webb J E		1,181
Damage to personal property—		
Arnold B T		1,003
Battlefield Equipment Rentals		21,658
Birch Hill Construction Ltd		1,322
Borden R A		1,850
CATP Museum		1,908
Colombe J		3,500
Cook B		2,760
Dawe P		2,541
Decker J		1,509
Dennys M		1,908
Discount Car & Truck Rental		2,957
Downey Ford Sales Limited		2,693
Hertz Car & Truck Rentals		1,721
Kissman P A		2,069
Levy J		2,019
McBurney D		3,427
McFaul B		1,216
McRury P		1,000
Meaford J B		2,937
Mitchell G		1,577
Mount-Batten Properties Ltd		1,385
Pate J		4,153
Powell Equipment		35,260
QE II Health Science Centre		1,405
Region of Ottawa-Carleton		1,822
Rentway Truck Fleet Management		1,172
Rowandale Baptish Church		1,661
Rossell H		5,217
Schnare A		8,650
Sherbeth K		3,244
Somers L		1,407
Stanley Airport		2,580
Telus		2,098
The Co-operators Insurance Co Canada		1,903
The Personal Insurance Company of Canada re: Brake B		13,976
The Personal Insurance Company of Canada re: Grundy G		2,523
The Personal Insurance Company of Canada re: Hatch B		2,126
The Personal Insurance Company of Canada re: Taylor D		1,500
The Township of Bromley		7,860
Zurich Insurance Company re: Martineau N		43,073
Damage due to flooding—		
Moroz D		1,916
Morrison J L		2,063
Settlement of as a result of overflight by Canadian Forces Aircraft—		
Cinq-Mars R		7,422
Cote A		5,401
Franchuk M		2,077
Goulet S		24,825
Miscellaneous Disbursements—		
AON Consulting		5,174
AON Reed Stenhouse Inc		5,207
Atlantic Funeral Home		1,660
Beament Green Barristers & Solicitors in trust for Behnke Logging & Trucking		375,000
Borden Elliot Scott & Aylen Barristers & Solicitors in trust for Anstie W		325,000
Bourassa S L		1,100
Boyne Clarke in trust for Hamelin N		25,000
Columbia West Holdings		65,000
Cook W R	$ 950	
Cook W R re: loss wages	50,822	
Canada Customs and Revenue Agency	27,475	79,247
Cooper G		1,218
Cunningham J	$ 2,500	
Cunningham J re: loss wages	53,240	
Canada Customs and Revenue Agency	28,694	84,434
Dartmouth Investments Ltd		72,868
Dillon P	$ 9,027	
Canada Customs and Revenue Agency re: Dillon P	4,083	13,110
Diotte A	$ 157,514	
Canada Customs and Revenue Agency re: Diotte A	35,369	192,883
Fobert D		1,850
GIJON Bergun Industries & Fishing Corp		43,886
Goldberg Thompson Barristers & Solicitors in trust for McGrath C T		12,500
G W Fence Ltd		1,604
Izquierdo V		40,000
Jacques J R M D		15,000
Harney S R		4,000
Kelsey P		1,475
Johannson R C		8,860
Laitres J S Y		1,859
Lauzer C	$ 3,826	
Canada Customs and Revenue Agency re: Lauzer C	425	4,251
Lerner & Associates Barristers & Solicitors in trust for Anagoustou J		175,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Lescelleurs M S H	$ 6,625	
Canada Customs and Revenue Agency re: Lescelleurs M S H	5,375	12,000
Lewis & Associates barristers & Solicitors re: Lee R J		30,000
Lordly D		116,000
Marin J V G		1,944
McPherson Leslie & Tyermanb in trust for Whiteman D		50,000
McPherson O'Brien Barristers & Solicitors in trust for Gray W		20,000
Mes Gagne Letarte in trust for Parent M		25,664
M Martha Coady Barristor & Solicitor in trust for Brule A		110,000
Mykle K		2,112
Newborn-Cook C		1,328
O'Connor R		6,000
OHSC Quebec		90,157
Parent R		11,687
Patriarcki M		5,000
Patterson Palmer Hunt Murphy in trust for Goldie D M		21,500
Pelletier R		7,160
Perley-Robertson, Hill & McDougal in trust for Cook J		8,000
Pollock & Company Barristers & Solicitors in trust for Genaille T		45,000
Reid W		50,000
RM of Rosedale No 283		1,650
Sheppard B		18,689
Shields & Hunt in trust for Aldridge D & Purdy W		168,503
Stokoe M W in trust for Collins R P		19,855
The Sovereign General Insurance Company re: Logan Ironworks		18,027
Thompson, Dorfman Sweatman Barristers & Solicitors in trust for Genaille T—Children		128,000
Tulk A		49,132
Waugh M		5,000
Williams M G		2,568
Claims pursuant to the *Canadian Human Rights Act*—		
Barnet B		12,512
Bernard F		66,376
Lodge H		3,000
Loyie D		18,202
Merrick M		2,500
Moulton C		3,000
Preston C		22,893
Tremblay A		55,019
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4,1949—		
Government of Germany claims	$ 797,448	
Government of Belgium claims	32,000	829,448
Claims under $1,000 (657)		334,580
		5,405,790

Particulars and payee		Amount
		$
NATURAL RESOURCES		
Department		
Early termination penalty to cancel satellite network services— Telesat Canada		12,640
Out-of-court settlement— Hajto E		22,500
Out-of-court settlement— Name withheld [1]		200,000
Accidents involving a Crown vehicle— Bernard N		2,415
Claim under $1,000 (1)		952
		238,507
Atomic Energy Control Board		
Claims under $1,000 (2)		*194*
		238,701
PARLIAMENT		
House of Commons		
Claims under $1,000 (3)		553
PRIVY COUNCIL		
Chief Electoral Officer		
Accident involving injury in the course of work in the Office of the Returning Officer for Mount Royal during a by-election in November 1999— Rubinstein D		6,874
Claim under $1,000 (1)		63
		6,937
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Settlement of claim—		
Matheson Construction		23,531
Mitchell B		138,500
Payment of costs associated with claims in the Professional Liability Fund—		
Alva Construction Claim—Error in quantity	$ 23,050	
Boyne Clarke Barristers for Discovery	3,752	
Boyne Clarke Barristers—Legal services	14,047	
B & P Enterprises Ltd—Contractor delayed	7,500	
Chalker, Green & Row—Legal services	162	
Hilchey B— Legal services	66	
Learmonth, Dunne & Clark damage claim	16,167	
McInnis Cooper— Legal Services	5,801	
O'Brien, Furey, Smith, Dredging—Legal services	625	
Settlement with Patterson, Palmer, Hunt, Murphy—Repairs to crib	1,079,312	
Wentzell and Associates— Legal services	12,342	

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
White, Ottenheimer & Baker— Legal services	3,206	1,166,030
Indemnification due to a termination of a lease—		
Carrefour 30 SENC		20,051
Claim due to translation error on call for offers—		
Douglas, Barlett Associés		16,408
Claim for work accident. Indemnification for trouble and disadvantages—		
Bergeron G		8,350
Claim from a contractor due to a breach of contract by PWGSC—		
Guy Pettigrew in trust		8,754
Interest to pay in accordance with section 5.03 of appendix C of contribution agreement (loss of revenues in interests on investment)—		
Mallette, Maheu		531,740
Claim due to a fall in the exterior stairs of the building located at the 100 rue Lafontaine in Chicoutimi—		
Masson et Associés		1,750
Claim due to a fall at the exit of the Taxation Data Centre as a result of ice slabs—		
Simard, Simard, Thibeault Avocats		11,500
Roof with deficiencies (improvement)—		
Roome, Léger & Associés Ltée		1,120
Indemnification/ Penalty for early termination of a lease—		
5100 Sherbrooke Commercial in trust		133,000
Settlement for damages to a concrete duct and cabling—		
Shibley Righton in trust		1,500
Professional fees rendered to contract dispute—		
Perley-Robertson, Panet, Hill & McDougall		29,246
Settlement of contract dispute—		
Farley Electric Ltd		50,000
Settlement of contract dispute—		
Houser, Henry & Syron in trust Montgomery Kone Elevators Co Ltd		407,500
Professional fees rendered to contract dispute—		
Padam Management Ltd		7,478
Settlement of vehicle damage—		
Chouinard D		1,434
Settlement of vehicle damage—		
Grenier J-L		2,131
Professional fees rendered to contract dispute—		
Roy Lumby Inc		42,872
Professional fees rendered to contract dispute—		
Coughlan Inc		18,735
Professional fees rendered to assess liability—Gymnasium floor deficiency at RCMP HQ change room & shower Ottawa—		
Cansult Hanscomb Projects Inc		11,800
Settlement of contract dispute—		
Doucet, Mcbride in trust		102,608
Claims for repair to RCMP Riding Arena Ottawa—		
We'll Roof You	$ 1,650	
Burchell Lighting Protection Limited	7,283	
JD Paterson	9,848	
Kelly, Howard, Santini in trust	3,200	21,981
Claims for repair CPIC Building waterproofing lower level roof Ottawa—		
L Nicolini Construction		20,981
Breach of contracts—		
Ellis-Don Construction Ltd	$ 1,550,000	
Frasken Campbell Godre Marshall Macklin Monaghan	430,000	
Stevenson & Associates Barristers Trevor Nicholas Construction Ltd	117,000	2,097,000
Damage to tenants' personal property due to mold—		
Gary & Pam Crosby		4,594
Personal injury caused by accident—		
GJ Abols in trust c/o Mark H Fonesca Dutton, Brock, MacIntyre & Collier	$ 5,000	
Steve I Kovacs	2,650	7,650
CITT cost award order, compensation that it lost ability to profit therefrom, for lost opportunity—		
Spacesaver Corporation		6,352
Adjustment & settlement of all claims for injury, loss or damage—		
Duboff, Edwards, Haight & Schachter in trust Re: Michaud, Linda Darlene vs Canada Post Corporation		12,000
Breach of contract—		
Fraser Milner in trust		25,000
Project liability funding approval to Environment Sciences Lab, North Vancouver to cover the cost of minor repairs and preparation of contractual documents by the payee—		
Advanced Glazing Systems Ltd	$ 1,184	
Amex Bank of Canada	51	
Benefit Floors Ltd	1,380	
D B Davis	51	
Key Glass & Aluminium Ltd	986	
Mobility Canada	322	
National Bank of Canada	105	
Public Works and Government Services Canada	5,844	
Scott Charles	7	
Uma Engineering Ltd	5,488	
Yellow Cab Company Ltd	20	15,438
Project liability funding for reimbursement of expenses to Cantax Engineering & Construction as a result of overlay of the north end (400 meters) of runway at the Penticton Airport Rehabilitation of Runway 16-34—		
Cantex Engineering		138,261
Out-of-court settlement of litigation by Air Spray (1967) Ltd—		
Bryan & Company		550,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee		Amount
		$
Settlement of complaint to the Canadian International Trade Tribunal for costs and compensation—		
IBM canada Ltd.		550,000
Settlement for motor vehicle accident costs of PWGSC employee—		
Insurance Corporation of British Columbia		2,556
Out-of-court settlement of litigation by Biorex for principal, interests and costs—		
Lavery, de Billy in trust		500,000
Settlement of interest payments resulting from an outstanding residual pension amount payable to the estate of Floyd E McAusland (former member of the RCMP)—		
McAusland, Bryan Edward	$ 11,654	
McAusland, Gregory Blair	11,654	
McAusland, Maureen Lynn	11,654	
McAusland, Patricia D	11,654	46,616
Out-of-court settlement of the Canadian Forces Supply System Upgrade litigation (TB 827491)—		
McCarthy Tetrault in trust for Andersen Consulting		20,000,000
Out-of-court settlement of litigation related to costs for the interpretation of the procurement strategy for Aboriginal Business and the Set-Aside Program—		
McCarthy Tetrault in trust for Night Hawk Technologies Inc		200,000
Out-of-court settlement of litigation of Stanley Becket vs Government of Yukon et al—		
Veale, Kilpatrick, Austring, Fairman in trust		7,500
Claims under $1,000 (38)		12,423
		26,954,390
SOLICITOR GENERAL		
Correctional Service		
Canadian Human Rights Commission settlements—		
Andrew McMackin in trust for Needham R		53,000
Compensation for alleged assault—		
Myers Weinberg Kussin Weinstein Pollack for Wulf P		25,000
Robertson Stromberg for Bullivant B		6,000
Robertson Stromberg for Todos N		9,000
Compensation for damage to personal effects—		
Gartton M		1,016
Hudson J		2,231
Compensation for funeral expenses—		
Abbey Davies Greaves Hunter Davidson for Osiowy D A		3,300
Barnes and Sammon in trust for Biscope M W		8,000
Beard Carlisle in trust for Paquette R		6,500
Charles B Davison in trust for MacPherson M		5,000
Dahl Findlay Connors in trust for Kavanagh S		45,000
John L Hill in trust for Mehlenbacher S		5,000
Lerner and Associates in trust for Antone E V		129,000
Stikeman Elliot in trust for Solomon v et al		198,500
Thomas Troughton in trust for Tuncer A		17,900
Compensation for injuries sustained—		
Barry & O'Neil for Anstey G		8,000
Jenkins H		1,666
Poupart M		2,943
Compensation for litigation costs—		
Abbey Davies Greaves Hunter Davison for Hood E		1,200
Campbell Renaud in trust for Libonati D		75,000
Forbes Roth & Basque for Dr Ross		2,500
Itnet Consultant Inc		12,608
Jackson M		3,850
Mackay and McLean Barristers and Solicitors in trust for Fayant J		32,500
Melody D Loubert in trust for Vingoe K S		3,000
Ordre des psychologues du Québec		7,619
Phillips Paul in trust for Chand J R		2,337
Shewfelt J R		3,053
Compensation for lost items—		
Chaif J		1,500
Corbeil Y		1,016
Fortune S		6,517
Linden B		1,016
Masters S		4,200
Nguyen D T		3,420
Varcoe V		2,644
Varga T		1,000
Compensation for unlawful confinement—		
Richard P		10,000
Compensation for work related issues—		
Dubois P		1,500
Jutras S		1,200
Morin N		1,750
Ouellet P		2,155
Poirier J		10,000
Tremblay R		4,700
Compensation for wrongful transfer—		
Anthony Zipp in trust for Midan G		10,000
Compensation for wrongful death—		
Henderson Campbell in trust for Gambler R D and J V		36,000
Settlement of motor vehicle accidents—		
Acton J		1,788
Clarke R		1,761
Goldthorp W		1,000
MacCullum's Produce		4,122
MacDonald C		1,659
Personal Insurance Co of Canada for Aschenbrenner J		2,292
Saskatchewan Government Insurance for Quin Tec Enterprise Ltd		4,510
Saskatchewan Government Insurance for Salahub S		1,132
Saskatchewan Government Insurance for Wasyliw N		1,052
Singh M		1,174
Waterloo Insurance Co for Burkom K		1,882
Worthington Simm & David for Valentine R v et al		29,466
Claims under $1,000 (671)		107,468
		928,647
National Parole Board		
Payment for an out-of-court settlement—		
Name withheld (1)		*36,000*
Royal Canadian Mounted Police		
Settlements for damages to boats—		
Carra E		1,200
Settlements for damages arising from vehicle accidents—		
Western Union Insurance for Hinsburger C		1,845
Missisquoi Insurance Company for Dumming P		3,321

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
The Wawanesa Mutual Ins Co for Boedner G	2,085
Manitoba Public Insurance Corp for Allard S	4,135
Manitoba Public Insurance Corp for Sutherland C	2,212
Saskatchewan Government Insurance for Elworthy K	1,755
Insurance Corp of British Columbia for Little J	2,294
Insurance Corp of British Columbia for Simms C F	1,470
Insurance Corp of British Columbia for Hur K M	4,210
Dave Wheaton Pontiac Buick GMC Ltd / Driver not found	2,831
Dom of Canada	14,360
Brown Benson, Barristers & Solicitors in trust Sykes K	18,692
Alberta Motor Association Insurance Co for Royds R	7,481
Saskatchewan Government Insurance for Wall E	5,716
Nordic Insurance Co for Pederson M	1,623
Insurance Corp of British Columbia for Massie C	3,345
The Sovereign General Insurance Co for Umscheid M	2,844
Zurich Canada for Yellowface C	1,374
Insurance Corp of British Columbia for R F Binnie & Assoc	1,809
Insurance Corp of British Columbia for Finlayson D N	1,747
Insurance Corp of British Columbia for Lang N	1,869
Insurance Corp of British Columbia for McMurphy M E	5,079
Western Union Insurance Company for Buller M	7,468
Gallant M	1,113
Insurance Corp of British Columbia for Wan L	1,263
Canadian National	6,115
Manitoba Public Insurance Corp for Sells G	3,057
Gloade D	2,000
Insurance Corp of British Columbia for Ugay C	2,654
Insurance Corp of British Columbia for Gray C S	6,056
Insurance Corp of British Columbia for Ellis R T	1,944
Insurance Corp of British Columbia for MacGregor H	2,390
Makin N	1,869
Grant D	1,063
Morse's Body Shop for Urquhart K	1,714
Wawanesa Insurance for Desroches B	1,890
Pike G N	1,775
Manitoba Public Insurance Corp for O'Brien J	3,274
Town of Sussex for Nicholl C	1,450
Insurance Corp of British Columbia for Granger B S	2,916
Insurance Corp of British Columbia for Halbert E	4,989
Insurance Corp of British Columbia for Shum M	3,803
Bennett S	6,840
Sun Alliance Insurance Co for Mazerolle R	2,530
Dick S	1,229
Bryan & Company for O'Donoghue H	2,479
Royal & Sun Alliance	4,634
Mel's U-Drive for Hunt D	1,259
Seaward Mechanical Ltd and Gemm Diesel Ltd for Seaward	2,101
Smith R	1,479
Crowle J	2,933
Insurance Corp of British Columbia for On Side Restoration Services Ltd	2,526
Insurance Corp of British Columbia for Todoruk K	1,644
Insurance Corp of British Columbia for Galti F	1,775
Insurance Corp of British Columbia for Stretch A	3,350
Insurance Corp of British Columbia for Clark D	3,301
Insurance Corp of British Columbia for McLean J	2,003
Insurance Corp of British Columbia for Creelman H	3,599
Insurance Corp of British Columbia for Lampman R	1,005
Insurance Corp of British Columbia for Porter R B	1,205
Saskatchewan Government Insurance for Jackson G	1,507
Wetmore's Landscaping Sod Nurs	1,594
Nordic Insurance Company for Mayer D	9,667
Nordic Insurance Company for Beaulieur A & D	2,263
Insurance Corp of British Columbia for Naismyth R	1,872
Ministry of Transportation & Highways for RCMP Car	2,440
Crowley J	1,313
Manitoba Public Insurance for Myers G	1,543
Manitoba Public Insurance for Theriaullt J C	10,358
Manitoba Public Insurance for Smith D	3,454
Insurance Corp of British Columbia for Colebank K	2,722
Canadian Direct Insurance for Jellicoe L	4,979
Family Insurance Solutions Inc for Weeks G M	3,296
Saskatchewan Government Insurance for Hardlotte V	3,471
Lombard Canada for Hohne D	1,503
Moncton Chrysler Dodge (1990) for Clavette J	1,011
The Co-operators for Newell G	5,622
Seitz T	1,788
Borrebach T	1,297
Ranch T	7,819
Wawanesa Mutual Ins Co for Maillet A	3,840
Saskatchewan Government Insurance for Smart B	1,287
Saskatchewan Government Insurance for Klepp T	11,754
Jollymore D	1,824
Wawanesa Mutual Insurance for Duguay-Langmaid A	5,384
Lombard Canada for Nayler D	1,212
CGU Group Canada Ltd for Northern Gateway	1,371
Manitoba Public Insurance for Martens E	3,807
Ins Corp of British Columbia for Degruijter Van Kleef H	4,805
Insurance Corp of British Columbia for Wally's Autobody Ltd	2,722
Saskatchewan Government Insurance for Kuling P	2,463
Saskatchewan Power	1,400
Pye Chev-Olds-Cadillac Ltd for Paul-Marr J	1,024
Dale's Auto Body for Slave L	1,772
Hak's Auto Body Ltd for Bonnetrougee R	1,913
Insurance Corp of British Columbia for Yao J	2,219
Insurance Corp of British Columbia for Kefalas D	1,938
Insurance Corp of British Columbia for Ishii Y	12,521
HSBC Canadian Direct Insurance for Bollinger K-A	1,287
Insurance Corp of British Columbia for Steeves B	2,111
Saskatchewan Government Insurance for McKay D	1,203
Saskatchewan Government Insurance for Berkan A	1,379
Laird's Masonary and Auto Repair for Blundoon T	1,413
Insurance Corp of British Columbia for Heinz Repair Shop	2,085
Manitoba Public Insurance for Plattner H	16,324
Insurance Corp of British Columbia for Moore R	2,873
Insurance Corp of British Columbia for Bower C	2,257
Insurance Corp of British Columbia for MacPherson C	1,362
Insurance Corp of British Columbia for Sobistiansky W	2,458
Insurance Corp of British Columbia for Seymanski A	1,141
Insurance Corp of British Columbia for Leach D	3,877
Norcan Leasing Ltd for Kasook R	2,534
Prospect Autobody & Parts for Morash D	1,178
Thorpe R	9,035
Belair Direct for Cormier D	2,046

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Crawford P	3,176
Perron M	1,372
Halifax I	3,283
Gauthier B	2,180
ING Western Union for Campbell J	1,592
Traders General Insurance Co for Perry J	1,691
Saskatchewan Government Insurance for Tremblay D	1,559
Insurance Corp of British Columbia for Little J	2,453
Insurance Corp of British Columbia for Staven M	2,251
Insurance Corp of British Columbia for Pearce R	4,015
Insurance Corp of British Columbia for Gibson T	1,375
Insurance Corp of British Columbia for Hawes J L	1,920
Saskatchewan Government Insurance for Waynert C	1,834
Ron MacGillivray Chevrolet Oldsmobile for MacDonald C	1,899
CGU for Rent D	6,416
Plant Hope Adjusters Ltd for Daigle D	1,997
Settlement for defamation of character—	
Whitehead Bird & Miles in trust Bartlett D	8,500
Donna M Rurko in trust Olson J	10,000
Salloum Doak in trust Gardner I	430,000
Settlements for injuries/fatality arising from motor vehicle accidents—	
Glenn Snyder's Auto Body for Morrell J	1,747
Tinant T L	8,334
Worthington, Simm & David in trust Robertson D M	19,439
Graw M D	14,019
Sheppard Braun Muma & Elliot in trust Lindau D H	27,000
Wilson Collision for McDonald A R	2,951
Bob Barrington's Auto Body for Almon L	2,473
Cook Duke Cox Barristers & Solicitors in trust Monaghan P	40,000
McConaghy R	5,000
Hunter Garrett Lobay in trust Thompson R	13,000
Ferrier Kimball Dumke in trust Shanahan S	125,000
Insurance Corp of British Columbia for Massie C	13,302
Downey Ford Sales Limited for Gourdeau S	1,902
Pasqua P	1,685
Kinsman & Company in trust Matchee R	5,460
Salloum Doak in trust Pinter S	29,300
Stewart McKelvey Stirling Scales in trust Brun L	20,000
Hogan Wingate in trust Storey C	10,000
Singleton Urquhart & Scott for Bruno J	65,000
Worthington Simm & David in trust Kennedy K	49,567
Wagner & Associates for Keddy S	20,000
Buller M	2,250
Swinton & Co in trust Norquay B	8,879
Kurtz M	3,650
Stavenes L	3,364
Turn R E	8,430
Berkingham & Company in trust Hodgking E	10,000
Worthington Simon & David in trust Burgess J	6,630
McLewin H	8,982
Duhamel Manning Feehan in trust Wilhelm A	15,500
Murphy Mccomb Witten in trust Leung J	12,500
Workers' Compensation Board for Cathers G	48,000
Gillespie Renkema Barrett Broadway in trust Johnson H	112,500
Boyne Clarke in trust Parsons K	20,000
Goodman MacDonald Patterson in trust MacRae T	30,000
Michael Cooke in trust Poirier J	7,000
Ray Baltzer for Baltzer R	6,900
Bowmaster & Sons Well Drilling Ltd for Royal Canadian Legion	1,451
Dawe Curtis in trust Hart J	50,000
Snyder & Company in trust Winder L	3,954
O'Brien Furey Smith in trust Gambin R	14,000
O'Brien Furey Smith in trust Gambin J	14,000
O'Brien Furey Smith in trust Gambin M	14,000
Benson Myles in trust Thistle M	74,026
Goodman & Grantham for Kroeker A	70,000
Berge & Co in trust Gardiner S	20,000
McVea Shook Wickham & Bishop in trust Sangster D	15,000
Duffie, Deschenes & Ouellette in trust Foulem E	39,500
Henderson Livingston Stewart in trust Olsson R	210,003
McQuarrie Hunter in trust Christianson T	13,000
Blanchard J	17,220
Neaman N	10,443
Pearce R	4,000
Webster Sr J H	3,110
Pink Nickerson Star in trust Giroux P	3,000
Barry & O'Neill in trust Harris G	5,000
Schnell MacSween Hardy in trust Murray G	162,500
McInnes Cooper & Robertson in trust MacInnis A	25,000
Thomas L W	5,908
Crinall D	1,215
Allen Dixon Bell Barristers & Solicitors for Gauthier R	3,250
P C McElhaney, Barrister & Solicitor in trust Ghebrehiwer R	10,000
Cruickshank Karvellas in trust Alima L	25,000
Miller Thomson in trust Tallas L	6,000
Leigh A Pedersen in trust Johnson H	12,340
Ernest G Tannis in trust Martin C	40,000
Intech Engineering Ltd for Arjune B	2,500
McVea Shook Wickham & Bishop in trust Sangster D	4,137
Canadian Direct Insurance Inc for Singh R K	2,463
Appeals Unlimited for Arjune B	2,275
Henderson Livingston Stewart in trust Keim I J	55,000
Vernon & Thompson Law Group in trust Chalmers J	17,600
Henderson Livingston Stewart in trust Olsson R	12,522
Johnson & Hyslop in trust Betts S	20,000
Worthington Simm & David in trust Bartusek C	45,000
DuMont & Reif in trust Hulley J	4,000
Michael Golden Law Corporation in trust Nguyen P L	3,500
Workers' Compensation Board of British Columbia for Mitchell L L	30,000
Thome Jesperson Hansford in trust Johnson C	2,500
Solomon & Cikes in trust Hoang A T	2,750
Harrish P	65,000
Jellico L	2,500
Bronson & Company in trust Walsh K	29,921
Doiron Lebouthillier Boudreau in trust Morrison J	18,391
McInnes Cooper & Robertson for Birt N	50,000
Lynn Ross, M A for Gillam M	1,500
Settlement for damage or loss to property—	
Sellers T	7,739
Alberta Transportation & Utilities	1,152
City of Burnaby	1,420
Johnston & Company for Andres H	1,150
Ministry of Transportation & Highways	1,479
Pye J C	24,731
Boyce K F	1,193
Hughes Petroleum	2,811
N B Tel for Roger C	2,275

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Blcs Ltd for Iqqaat A	2,001
Huynh E H	1,033
Lapointe E	1,000
Romaniuk B	1,926
Vanstone Boe & deTurberville in trust Berrigan D	6,620
Knapman W	4,307
Sheppard C	1,281
Marvern Condominium Property	1,186
Gauchier W R	1,254
Saskpower	1,228
IMW Industries Ltd.	2,721
Settlement for personal injury, assault, unlawful arrest, excess force and damages—	
Fontaine M in trust McLean G	8,000
Walker Plaxton & Co in trust Herman F	250,000
Henderson Livingston Stewart in trust Benjamin C	5,000
Pollock & Pollock for Sinclair H	11,000
Stephens & Holmann in trust Chase W D	3,750
Benedict Lam & Company in trust Lam L	2,000
Hartshorne & Mehl in trust Cave J	50,000
Ruth E McIntyre in trust Benjamin C	52,000
Hope Heinrich in trust Scott T C & S	60,000
Stephen & Holman in trust Berg S	24,061
Wagner & Associates in trust Alex G N	5,000
Singleton Urquhart in trust Rosario C	2,790
Worthington Simm & David in trust Rosario C	14,123
Worthington Simm & David in trust Silvea G D	19,000
Hunter Garrett Lobay in trust Hambalek A	7,000
Richard Arab in trust Arab R	7,500
Kerr Redekop Leinburd Boswell & Kent-Snowsell for Rosario C	8,619
Crease Harman & Company in trust Smith R	12,000
Kendell P in trust Hsu S Y	50,092
D Brent Adair Law Association for Hutton R	1,818
Merchant Law Group for Peters A	15,000
Settlement for false arrest/seizure and/or malicious prosecution—	
Alexander J	6,000
A Cameron Ward & Co in trust Foomani M	9,346
Edwards Kenny & Bray in trust Akizukii G	100,000
Alexander MacKenzie & Proudfoot in trust Connolly G	8,500
Charles O'Brien in trust Vena P and D	6,000
Hargreaves M E	3,500
Mr Louis Belliard in trust Simard G	10,000
Sharpe J	1,136
Fasken Martineau DuMoulin in trust Seco Aviation	250,000
Coyne R	60,000
Emery P	500,000
Settlements for physical injuries, mental stress and/or pain and suffering—	
Skinner Law Office in trust Zulesky	4,673
Davis & Company in trust Fortey S G	46,242
Patrick J Duncan Inc in trust Prosper J J	6,667
Oliver & Co in trust Hoffman C W W	35,000
Sivertz Kiehlbauch & Zachernuk in trust Neufeld P	50,000
Settlement for loss of income—	
Donaton Di Donata	1,200
Keddy's Brunswick Hotel	3,291
Name withheld (1)	62,500
Settlement for breach of responsability—	
Weir Bowen in trust Elder S	13,000
MacLean MacDonald Wiedermann Pitcher & Co in trust Bander R	7,000
Kirwin Ayotte in trust Westley A & M	30,000
Sharek Reay in trust McLeod B	42,056
Politeski Strilchuk & Milen in trust Moyah J	1,000
Settlement for witness protection—	
Name withheld (1)	22,500
Name withheld (1)	77,500
Human rights settlement—	
Shaw D	3,000
Herbert T	11,559
Herbert T	17,791
Hamm W R	2,000
Name withheld (1)	9,268
Loss of/injury to domestic livestock—	
Wiltshire C	2,500
Reimbursement of costs/expenses—	
Fonagy C	5,786
Peace Hills General Insurance Co for ABBA Towing	2,336
Dennis T R Murray in trust Franc R	105,964
City of Vancouver in trust Franc R	13,357
Province of British Columbia in trust Franc R	12,875
Federation Insurance Company for Jensen M	1,327
S J Kernaghar Adjusters Ltd for Dewitt G	1,745
Lam S F	3,465
Bourrassa M	15,792
Cherrington Minten Easingwood for Baltus K A	3,963
Landry McGillivray in trust Anchor Towing & Recovery	22,500
Settlement for loss, destruction and damage to exhibits—	
Scotiabank Visa for McCarthy B	1,378
McAuliffe R M	1,000
Settlement for loss/recovery of stolen vehicle—	
Jensen M	1,400
Byrne C	3,632
Settlement for harassment charge—	
St-Amour R	100,000
Settlement to defer legal costs as per settlement agreement—	
Karam Greenspon in trust Chery E	4,000
Name withheld (1)	5,665
Name withheld (1)	42,000
Name withheld (1)	7,390
Name withheld (1)	2,354
Claims under $1,000 (431)	145,324
	5,480,825
	6,445,472

TRANSPORT

Department

Particulars and payee	Amount
Compensation for personal injury as a result of plane crash—	
Green and Spiegel in trust for Smith S	12,000
Ernest H Toomath in trust for Goheen D	75,000
Hugessen Mitchell Structures Inc in trust for Goheen D	22,500
Patterson McDougal in trust	750,000
Chomicki Baril Barristers and Solicitors in trust	202,248

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	$
Compensation in reference to adjudication decision—	
Tishler A	2,100
Borsoi F	4,988
Investors Group	37,081
Payments of compensation under the Public Service Staff Relations Board—	
Neufeld R A	5,916
Royal Bank of Canada for Neufeld R A	8,000
Woodford R	16,450
Hillsburg L A	13,261
MacPhee D P	14,134
MacAulay L W	17,109
Hajek E M	9,484
Paquin S	12,940
Payment of compensation under the *Canadian Human Rights Act*—	
Cardinal A	11,800
Joyce A M	12,000
Owen and Company in trust for MacMillan William	40,000
Brigitte S	40,150
Caroline Engelmann Gottheil in trust for Brigitte S	1,850
Compensation for settlement of cost of replacing underground electrical cables—	
Hebert Comeau Duefresne Hebert for Construction Gart Inc.	36,000
Compensation for litigation costs—	
Dispute Resolution Services	1,016
Compensation for personal injury as a result of car accident—	
Norman Biback in trust for Marcelli Clara	15,000
Compensation for damage to private vehicle—	
Burry T	1,770
Carroserie Jocelyn Hamel & Fils	1,540
AXA Insurance	5,800
Compensation for personal injury as a result of a fall—	
Phillip's and Wright in trust for the Worker's Compensation Board/ Christofferson Dale	49,000
D Bruce MacKinnon in trust for Janowitz F	4,000
Lafferty L.	2,500
Sandstrom & Scott Barristers & Solicitors in trust for Boechler E	2,000
Menzies J O	12,000
Accident involving a Crown vehicle—	
Alayan A	1,420
Insurance Corporation of British Columbia	1,710
Compensation in reference to payments in lieu of taxes—	
Greater London International Airport Authority	169,696
Compensation for restoration of runway 15-33—	
Greater London International Airport Authority	34,500
Claims under $1,000 (28)	6,417
	1,653,380
TREASURY BOARD	
Secretariat	
Replacement cost of a multi-media projector which was stolen while it was on loan to one of our staff—	
Public Works and Government Services	8,450
Out-of-court settlement regarding termination benefits including legal fees—	
Name withheld (1)	218,186
Claim under $1,000 (1)	579
	227,215
VETERANS AFFAIRS	
Department	
Payment of costs relating to a motion by plaintiff as ordered by Ontario Supreme Court of Justice—	
Authorson JP	15,000
Out-of-court settlement of claim relating to Veterans Insurance—	
Graham G	3,202
Out-of-court settlement to reimburse costs associated with error in property deed—	
McCrory M.	2,350
Out-of-court settlement in relation to human resources claim—	
Cantalope A	4,443
Payment of costs awarded by Federal Court on his application for Judicial Review—	
Dishan R	1,100
Out-of-court settlement of claim relating to employment with Veterans Affairs—	
Green-Davies G	15,000
Payment of salary pursuant to an order by the Public Service Staff Relations Board—	
Ling R	225,420
Out-of-court settlement related to a complaint filed to Recourse Branch of the Public Service Commission—	
Linton D	6,500
Settlement of claim related to *Veterans' Land Act* property deed pursuant to a court order—	
Riddell M	20,000
Out-of-court settlement of claims arising out of employment—	
Robins KB	25,000
Claim under $1,000 (1)	294
	318,309
Total	66,678,953

---

(1) Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Compensation for damage to clothing—	
Guillemette D	129
Compensation for damage of personal effects—	
Connah E	157
Compensation for damage to a vehicle—	
Vallée A	176
Compensation for replacement of eye glass lens—	
Green D	172
Compensation for damages to personal property—	
Khan M	345
Compensation for untimely delay of imported nursery stock—	
Church K	1,349
Compensation paid under the terms of resolution of a harassment complaint—	
Thuot Y	2,000
Voth P	15,301
Name withheld [(1)]	2,500
Payments under $100 (8)	415
	22,544
CANADA CUSTOMS AND REVENUE AGENCY	
Compensation for damages to clothing and/or personal effects—	
Brideau J M	126
Cormier D	170
De Klein J	210
Dionne J R	220
Doucette J	263
Edmond J R G	105
Gaudet M	149
Green R	320
Hanton S A	285
Laflamme D	432
Landry G	150
Landry M	125
LeBlanc C	210
LeBlanc T	275
Legacy P	110
Lunney S	534
McLean F	122
McLean F	250
Ralston J	140
Savoie R	225
Sauve D	240
Sisk T	175
Tadro M C	179
Verville J A	104
Wady W	133
Compensation for damages to motor vehicles—	
Albarian J	153
Imbeault G	1,984
Johnston D	100
Leger P	191
Paltzat M E	147
Walter R W	268
Walterson K	694
Compensation for medical expenses—	
Rutherford Crossling M	209
Watts R G	260
Compensation for cancellation of travel trips—	
Cairns S D	220
McCloskey B	200
Compensation for goods auctioned in error—	
Nobleford K A	205
Park S	8,244
Sharma P	2,803
Other payments—	
Grierson G	584
Hoard G	2,627
Reardon J A	300
Tang H L	365
Payments under $100 (93)	3,948
	28,754
CANADIAN HERITAGE	
Parks Canada Agency	
Compensation for damaged/lost property—	
Neil F	300
Veilleux D	300
Share of Keesee Monument—	
Department of Indian Affairs and Northern Development	7,000
Act of benevolence—Interest based agreements—	
Kochems M	1,630
Monetary award of appreciation—	
Lepp J	283
Salary—	
Trotter D	3,000
Airline ticket reimbursement—	
Alegre R	529
Interest on unpaid claims for linkage conference—	
Gadd A	179
	13,221
Canadian Radio-television and Telecommunications Commission	
Compensation for damaged shoes—	
Latulippe G	*109*
National Archives of Canada	
Payments under $100 (4)	*167*

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
National Library	
Compensation for damage to clothing—	
Cossette J	*220*
Public Service Commission	
Compensation for deductible insurance costs—	
Brown Pearce C	300
Payments under $100 (2)	182
	482
	14,199
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation as per settlement agreement approved by the Canadian Human Rights Commission—	
Name withheld (1)	5,000
Compensation for loss of personal property—	
Lloyd B	134
Payment as per settlement agreement between Public Service Alliance of Canada and Treasury Board of Canada (employer) (Citizenship and Immigration Canada) PSSRB # 166-2-27863 relating to a staffing grievance—	
Andrews W	846
Aucoin C	846
Aucoin J	846
Bancks T	846
Barnes S	846
Barrett M	846
Barrett V	846
Best M	846
Binns J	846
Bishop D	846
Bishop R	846
Brown D	846
Campbell J	846
Camus M	846
Chiasson C	846
Chiasson M	846
Christmas D	846
Colford J	846
Conohan M	846
Courage M	846
Curtis J	846
Davis S	846
Delaney A	846
Donovan R	846
Dumais P	846
Everill D	846
Fennell M	846
Foggoa B	846
Gillis A	846
Hill C	846
Hollohan M	846
Ingram L	846
Jackson S	846
Jamael Andrea L	846
Jerrott Burns S	846
Jones M	846
Joseph H	846
Keeping R	846
Killen S	846
Lee R	846
Lefort Dilney J	846
Lefort L	846
MacCormick B	846
MacDonald D	846
MacDonald E	846
MacDonald H	846
MacDonald J	846
MacDonald K	846
MacDonald S	846
MacEachern S	846
MacKinnon L	846
MacLeod B	846
MacLeod D	846
MacMullin J	846
MacNeil M	846
Marshall A	846
Martell N	846
Martheleur P	846
McInnis S	846
McKinnon M	846
McNabb A-M	846
Morgan F	846
Morrison L	846
Moseychuck C	846
Naylor E	846
Obrien S	846
Parris L	846
Peters C	846
Ross L	846
Sobol J	846
Sobol V	846
Spitieris C	846
Steele D	846
Sweeney J	846
Swistun Bushell K	846
Talbot B	846
Wadden Kl	846
Wall N	846
Waterman I	846
Williams K	846
Young L	846
Payments under $100 (6)	272
	73,932
Immigration and Refugee Board of Canada	
Compensation for monies stolen—	
Goddard S	*200*
	74,132
ENVIRONMENT	
Department	
Compensation for water damage to property—	
Koslowski B	2,500
Compensation for loss of personal equipment—	
Gentle G	729
Compensation for medical expenses—	
Carbonneau M	1,028
Gee J H	160

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for damage to clothing—	
Cabalo E	43
Payments under $100 (3)	146
	4,606
FINANCE	
Department	
Compensation of expenses not covered under the Policy on the Indemnification of and Legal Assistance for Crown Servants—	
Laurin M	730
Payment under $100 (1)	35
	765
Auditor General	
Reimbursement of mending expenses for torn pants—	
Beliveau R	161
Compensation for loss—	
Nerbonne M.	2,000
	2,161
	2,926
FISHERIES AND OCEANS	
Department	
Compensation for damage to private vehicle—	
Kirby C	374
Jenkins W	155
Compensation for damages to personal property—	
Humphrey & Assoc. in trust for Denis Saindon	3,000
Furness P	302
Accidental breaking of 25 sea urchin cages—	
Dube F	1,818
Compensation for expenses incurred due to loss of personal property—	
Bellemore G	1,546
Buchanan W	489
Burry A	500
Corbin D	140
Dedrick K	500
Dionne G	494
Gagné A.	130
Pouliot C	253
Compensation for the loss of expenditures incurred—	
Faulkner R	710
Gilhen B.	710
MacDonald K	710
Reimbursement of medical expenses insurance that was refused to an employee because of an administrative error—	
Morneau J	2,251
Safety boots for employees working on special project—	
Chalifoux R	112
Cournoyer G	112
Dupres R	112
Settlement of grievance filed by employee requesting compensation for acting pay. Employee acted AS-1 from substantive CR-5—	
Lindsay P	2,179
Grievance resolution—	
Arseneau L	43,500
Use of photo without authorization—	
Violation of copyright (U.Q.A.R - ISMEQ)	750
Reimbursement for airline ticket—	
Forand L	629
Payments under $100 (7)	369
	61,845
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Compensation paid—	
Charles Russell Solicitors for Ms. Roodyn	2,323
Liangui J	904
Xu M W	979
Compensation paid for relocation—	
Kagda A K	1,000
Kumar S	1,000
Malik N S	1,000
Prakash V	1,000
Rai A	1,000
Compensation paid—Personal injuries—	
Foster G	476
Loss of personal funds—SJEVO—	
Csaba K.	4,238
Marcoux S	6,896
Loss of personal property—	
Bell J	229
Maclaren R	9,813
Pare R	112
Vihersaari S	300
Reimbursement for opera tickets—	
Moffat S	196
Settlement for relocation—	
Winsor Transportation Club	17,445
Settlement for resignation—	
Lachance S	1,235
Settlement for vehicle accident—	
Sadeh M	192
Compensation for loss of family vacation—	
Fontaine M	2,840
Compensation for cost of flight missed—	
Jasztrab G	359
Compensation for cost of cancelled visas—	
Dhaliwal S K	207
Payments under $100 (4)	194
	53,938
Canadian International Development Agency	
A meal service provided in recognition of the organization of the Days of the International Cooperation—	
Besner S	98
Hentic I	117
Lagacé L	117

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Reimbursement of beverages and pizzas during the Bell Canada strike—	
Parker R	60
Reimbursement for stolen handbag and its content while on duty travel in Africa—	
Baser H	200
Partial compensation of incurred costs by M. Denis Morand's family. He died while on a mission in Cameroon—	
Morand G.	5,000
Foreign services directive compensation and benefits reimbursement—	
Paproski P	2,164
Replacement of damage to clothing while in a sanitary repatriation during a mission in Niger and in Guinea—	
Bouchard J	435
	8,191
	62,129
HEALTH	
Department	
Liberty Health HIV Primary (5 cases)	600,000
Liberty Health HIV Secondary (24 cases)	5,760,000
Compensation for medical error without admission of liability—Girones and Associates—	
R Wardell in trust for Wardell R	1,000,000
Compensation for loss of personal property on Health Canada property—	
Delgaty L—Stolen computer	4,128
Lavoie P—Damaged shoes/parking	142
Compensation for discrimination cases—Sections 7 and 14 of the CHRC—	
McLean C	5,000
Moulin F	7,000
Payment under $100 (1)	9
	7,376,279
HUMAN RESOURCES DEVELOPMENT	
Department	
CORPORATE SERVICES PROGRAM	
Compensation for inaccurate advice—	
Estate of Janet Badger	20,000
Compensation for dispute of parental benefits—	
Bassingthwaighte B	2,065
Compensation for damage to personal items—	
Bertin C	545
Compensation for stolen camera during an official function—	
Cote L	200
Compensation as per section 23 of the *Public Services Staff Relations Act* (PSSRA)—	
Gosselin C	7,000
Compensation for damage to clothing—	
Richard C	155
Compensation for removal of a grievance—	
Thériault M	1,300
Payments under $100 (9)	442
	31,707
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM	
Compensation for a damaged jacket—	
Bustard C	178
Compensation for damages to a pair of shoes—	
Chartand M	100
Compensation for assignment cancellation costs incurred by an employee—	
Clarke V	221
Compensation for a dispute on parental benefits—	
Kraft C I	826
Compensation for detrimental reliance on dental coverage ruling—	
Marquis J	406
Compensation for lost wages due to rejected parental benefits caused by incorrect errors caused by a government agent—	
Sénécal C	250
Compensation for damages to a pair of boots—	
Thériault M	100
Compensation for damages to a pair of pants—	
Dubé S	199
Samson M	107
Compensation for an administrative error in the Public Service Health Care Plan relative to medical coverage benefits—	
Aubin A	113
Kloppenberg K	119
Payments under $100 (57)	1,899
	4,518
INCOME SECURITY PROGRAM	
Compensation for inaccurate advice—	
Bate-Mokhati P	261
Payments under $100 (10)	222
	483
Canada Industrial Relations Board	
Settlement of difference out of court—	
Beaudry M H	*3,500*
	40,208
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
INDIAN AND INUIT AFFAIRS PROGRAM	
Advance payment on out of court settlement—	
McCuaig Desrochers in trust	33,333
Payments under $100 (10)	83
	33,416
NORTHERN AFFAIRS PROGRAM	
Compensation for expenses incurred as a result of the employer's request for employee to change holidays—	
Bajaj H	*1,092*
	34,508

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
INDUSTRY	
Department	
Compensation for replacement of personal clothing—	
Dickson B	100
Lafontaine A	259
Compensation for extra costs incurred in respect of relocation—	
Doupe L	2,000
Compensation for repair of broken eye glasses that were crushed during an accident while on working site—	
Parent R	145
Compensation for repair of a personal videocamera damaged while it was used for business purposes—	
Carrier R	104
Compensation for error made on the calibration of hydrometers—	
Mesures Calib-Tech Inc.	2,970
Payments under $100 (5)	255
	5,833
Atlantic Canada Opportunities Agency	
Compensation for damages to clothing—	
McCormick M	*295*
National Research Council of Canada	
Compensation for damages to clothing—	
Lapointe J	230
Lepage D	63
Compensation for dental expenses incurred by—	
Abou-Dakka M	693
Compensation for damage to eye glasses—	
Sant P	259
Compensation for medical expenses incurred by—	
Lévesque I	342
Settlement payment to compensate employee on termination of employment—	
Xing Ye L	20,000
	21,587
Statistics Canada	
Payments under $100 (5)	*255*
	27,970
JUSTICE	
Department	
Compensation for wrongful conviction—Saskatchewan Justice—	
re: Milgaard D	4,000,000
Compensation for medical expenses incurred due to a delay in process for automatic coverage—	
Bembridge G	367
Garnishment procedural error—	
Stewart J	344
Compensation for personal effects—	
Lavigne B	150
	4,000,861
Commissioner for Federal Judicial Affairs	
Compensation towards the costs incurred by the Canadian Judicial Council and the Canadian Judges Conference towards the costs incurred in being represented before the Commission on Judges Compensation (TB 827757)	*80,000*
Offices of the Information and Privacy Commissioners of Canada	
Compensation for employment related matters—	
Caroline Engelmann Gotthiel in trust for H Harris	8,000
Payments under $100 (3)	168
	8,168
	4,089,029
NATIONAL DEFENCE	
Compensation for damages to personal property—	
Archambault J P	354
Arney P	110
Blanchette A	333
Bromley H J	374
Chapman W	330
Charest D	575
Cole L	178
Dufour M	179
Dufresne S	299
Ferguson D	1,049
Gauthier P S	297
Gervais C	282
Giannou D	170
Grace Luthern Church	640
Henneberry T	920
Huestis R	342
Kearney R E	337
Lawrence A	160
Letourneau J F	435
MacLellan R	135
Magny J P	212
Noel G.	388
Roberge J	244
Saillant J	219
Sandoval R A	198
7th Toronto Regiment Band RCA	1,300
Staunwhite R	166
Vanasse P	177
Compensation for loss of personal property—	
Bonneau K	248
Burton J W	148
Charron S	301
Lefevre C	438
MacDonald R	309
Mandy S	108
Monetta J F	327
Montclam F	1,485
Munroe A G	730
Pelletier R	104
Reid R	221
Simoes A	319
Taylor C	278
Tremblay M	317

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Financial compensation—	
AMDU Road Landfill Site	454
Bell Canada	591
Bolduc S	210
Burt A	188
Cartman M.	1,347
Commission Scolaire Des Grandes Seigneuries	1,090
Daley C P.	349
Defence Construction Canada	999,889
Deslauriers A.	100
Direction Nord-Sud.	412
Dixon M.	327
Fredericton Inn	1,000
Gariepy Y	234
Groupe CGU Canada Ltee	550
Geiido A	250
Harris R	675
Hayes K	615
Kewen Environmental Limited	1,000
Industry Canada	5,589
Loe L	495
Loc Auto & Camion Budget Quebec	500
Location Pelletier	500
Matteau F M	873
Mosher R	300
Rawluk SL	1,711
Royal Ontario Museum	11,738
Russel N	260
St Laurent G	208
Thomson R J	25,096
Transport F Gilbert	871
Tremblay G	180
Union Canadienne	1,205
Vaundry F	460
Wlasichuk R S	5,767
White J F	4,200
Payments under $100 (36)	2,122
	1,087,092
NATURAL RESOURCES	
Department	
Compensation for loss during office construction—	
Brydges E J	158
Payment under $100 (1)	48
	206
National Energy Board	
Payment respecting beneficiary designation—	
Blake Cassels and Graydon in trust for Bochart S	*17,018*
	17,224
PARLIAMENT	
House of Commons	
Compensation for replacing a raincoat stolen from visitor's gallery coat rack—	
Cameron J E	214

Particulars and payee	Amount
	$
PRIVY COUNCIL	
Department	
Compensation for damaged clothing while on duty—	
Blondin D	234
Brunet G	34
Licharson J	474
Compensation for a damaged camera—	
Carisse J M	2,091
	2,833
Canadian Transportation Accident Investigation and Safety Board	
Federal payment to partially offset the costs incurred as a result of the Swissair Flight 111 accident—	
Province of Nova Scotia	1,500,000
Payment under $100 (1)	43
	1,500,043
Millennium Bureau of Canada	
Payment under $100 (1)	90
	1,502,966
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
GOVERNMENT SERVICES PROGRAM	
Compensation for damage to personal property—	
Doucette J	245
Compensation for missed GCWCC deductions from CFSA pensioners—	
United Way/Centraide Ottawa Carleton	13,065
Compensation for lost funds involving a former employee—	
Vooght B	164
Payment under $100 (1)	38
	13,512
SOLICITOR GENERAL	
Correctional Service	
Compensation for employees' personal effects lost or damaged while on duty—	
Albert JG	238
Barbeau G	529
Bedore K	105
Blakney S	150
Brown A	200
Brown R	244
Carmody D	660
Charbonneau JM	1,319
Clark E	590
Crashley W	246
Deans D	568
Denis M	238
Dennis S	123
Desrochers M	162

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Desroches T	470
Dickson N	130
Dobson S	190
Finn R	171
Forster B	230
Fortin M	398
Frederick B	150
Good J	100
Gordon J	277
Grawberger R	295
Hamilton T	294
Healey M	123
Hebert R	109
Hicks A	250
LeBlanc D	164
Leger M	125
Leinenweber C	102
Lessard Y	850
Letendre R	197
Little M	140
Lowe P	100
Loyer G	500
Marshall W	129
Martin D	120
Minot M	340
Neil D	107
Nepton S	135
Powar L	592
Quevillon R	355
Reynolds S	172
Ringler L	152
Smith D	150
Stevens D	519
Uwiera A	523
Wells M	135
Wiseman A	384
Compensation for strike—induced costs incurred by employees—	
Lamm B	561
Lister M	220
MacNeil M L	350
Robinson N	1,200
Rogers M	500
Compensation to family for death of employee—	
Rowan P	75,000
Compensation for work missed to be available for harassment hearing—	
Geneau R	225
Compensation for loss of volunteer's personal effects—	
Caron J	2,000
Reimbursement for the cost of bus tickets due to inability to visit inmate during strike—	
Cordon I	330
Payments under $100 (55)	2,994
	97,930
Royal Canadian Mounted Police	
Damage to eye glasses or contacts—	
Bedard C M	125
Bilou J	223
Birbeck N	196
Blais M	190
Damian M	171
Dionne C-G J	216
Foster J K	136
Graydon R J	135
Koreman M J	135
Koschzeck S F	358
Lima C V	158
Milliken S D	310
Moore J C D	278
Nagano G M	271
Olsen L	408
Orthner D A	365
Roberge M	113
Roberge M	107
Rusk G A	353
Stewart A J	217
Theriault B	198
Damage to personal apparel/effects—	
Antaya J D M	340
Castonguay C	113
Clarke K D	185
Czarnecki J	577
Dosko W J	161
Gramuglia C R	401
Mansfield A	400
Phelan F M	404
Samotej R J	128
Stoddard G	1,990
Tarrant H P	146
Trenton D	231
Witherspoon J C	273
Damage to personal/private property—	
Bains R	1,000
Birtz J-P	1,250
Brown B W	909
Brown R	116
Dimitroff J	303
Emerson / Town	899
Hama N	1,501
Healy S	201
Lemay D	236
Lowry C	673
Lucas S	198
Osta W G	191
Pottle F	889
Snobel D	24,000
Toornman L	7,000
Trans Alta for Lutz N	714
Traverse O	288
Tsang W	500
Damage to personal boat—	
Backer L	1,647
Cormier R	371
Nichol D	1,162
Reihhnie G	266
Damage to personal vehicle—	
Blanchard's Auto Body for Dupuis N	478
Champlain Auto for Payne C	302
Lambertus G	104
Centsible Limited Rent-a-Wreck	484
Turk S	149

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Payment of claim arising from change in status—	
Priske M.	157,914
Shebib M	89,511
Turner J M	138,991
Reimbursement of costs/expenses—	
Alexander H	200
Axsen J	118
Beausejour Curling Club/Francophone Summit	435
Bourgon M.	217
Brown L.	140
Cater Plan Services Inc for HQ Cafeteria	782
Centsible Ltd	986
Chalets Rendez-Vous/Francophone Summit	202
Claypool R.	157
Ebert J L	372
Gregoire M	142
Hallett A	1,575
Hamilton C	380
Hayman J.	1,848
McKeigue D	282
Murphy P D	750
Naismyth R	1,514
Pizza Hut/Francophone Summit.	299
Pollock E K	2,000
Saunders R J	265
Telephone Connections Inc for Grier K.	155
Loss of income/money—	
Bradford M	231
Loss of personal items—	
Bertram A	192
Brassard J	148
Buchanan S M	352
Bucher T	325
Calderwood A	134
Coupal F W	213
Coupal F W	136
Gauvreau P J R	108
Gray V J	105
Hanson B	1,533
Ireland M G	152
Kask A D C	108
Keeping J E	168
Labell F	184
Lapointe GJ	326
Lohrenz G D	820
Lynch D A	126
Norry M A	124
Poloz P M	190
Sullivan B	148
Valin MJG	125
Compensation for expenses/wages—	
Carrie B B	1,130
Caruso B	493
Clausmann D	1,000
Cummins E R	325
Elliott A	655
Jourdin M T	1,343
Lapointe GJ	128
Lobster G	135
Name withheld (1)	7,557
Name withheld (1)	153
Name withheld (1)	1,549
Name withheld (1)	413
Scott W T	142
Wawanese Ins for Desroches B	100
Negotiated settlement—Professional services—	
Bakaluk G	290
Cummins E R	968
Cummins E R	680
Cummins E R	140
Cummins E R	479
Name withheld (1)	2,500
Sawatzky M R	1,893
Negotiated settlement taxable—	
19 names withheld (1)	492,855
Negotiated settlement—Non-taxable (ADR)—	
19 names withheld (1)	369,287
Negotiated discharge settlement—	
Name withheld (1)	2,000
Name withheld (1)	10,000
Name withheld (1)	36,500
Payments under $100 (158)	8,008
	1,401,751
Royal Canadian Mounted Police Public Complaints Commission	
Stephen M. Pender Barrister—In trust Ex-Gratia 7.3.4 (iv)—	
Settlement for François Lavigne salary loss	67,049
	1,566,730
TRANSPORT	
Department	
Replace lens of eye glasses due to fall—	
Classen E	203
Reimbursement for work bag and contents due to theft—	
Abbott B	366
Compensation for the nuisance caused by erroneous calls—	
Cole M	245
Donation in memory of employees (work related deaths)—	
Association des Maniaco-Depressifs	100
Fondation Kegle G	100
Fondation Lepage A	100
Reimbursement of towing and taxi expenses—	
Pollard L	101
Reimbursement to an employee which did not receive cash from bank machine Amex deducted from account—Card returned—	
Decicco F D	170
Compensation for litigation costs—	
Holt B	222
Sténo Fac Ltd.	100
Payments under $100 (8)	375
	2,082

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Canadian Transportation Agency	
Two pairs of jeans ripped in LAN room—	
Angelis R	150
Dry cleaning of sweater (toner ink)—	
Massie G	5
Dry cleaning of dress (toner ink)—	
Bouchard M	7
	162
	2,244
TREASURY BOARD	
Secretariat	
Payment under $100 (1)	31
VETERANS AFFAIRS	
Department	
Compensation for damage to eye glasses—	
Hugues P	550
Leduc T	541
Luzoladio M	140
Pilet J	250
Sauerman M.	129
Compensation for interest incurred by veteran relating to Veterans independence program—	
Young G	863
Compensation for stolen articles—	
Law C	101
Compensation for clothing destroyed—	
Cousineau L	319
Compensation for damage to personal property—	
Martin J	121
Compensation for expenses incurred by veterans due to misunderstanding—	
Attfield R B	150
Helliwell J	192
Troke M	580
Compensation for Hong Kong prisoners of war—	
Allison D	23,940
Antonia M B	23,940
Armstrong E	23,940
Ausmundson A G	11,970
Barringer L	11,970
Batten J H	23,940
Bean E L	23,940
Beaulne G	23,940
Bennett V	23,940
Bergen E H	23,940
Bernard M	23,940
Bossenberry Y	11,970
Bourget S	23,940
Boyer J A	23,940
Burns J A	23,940
Cane A	23,940
Clarke M O	23,940
Cleveland A	23,940
Comeau B	11,970
Cook I	11,970
Coulson E	23,940
Cusack V N	11,970
Dayton B	11,970
Day M J	23,940
Dilley E J	11,970
Duplaisse A	11,970
Ferrall A W	23,940
Fitparrick S	11,970
Ford J C	306
Fowler P D	23,940
Gibson F R	23,940
Golab K	5,778
Golden J	11,970
Gregg J E	23,940
Hachey D	23,940
Haley G C	23,940
Haner A	23,940
Hartery E J	23,940
Hoff K	23,940
Hopkins F M	23,940
Horswell R V	23,940
Horton L	5,940
Hotton M W	23,940
Hunter, M	23,940
Innes B	23,940
Irvine M E	23,940
Irvine R M	23,940
Jacques J I	23,940
James S B	23,940
Jarvie A I G	23,940
Jessop A	23,940
Johnston K	23,940
Joseph F	23,940
Keene L E	5,814
Keller L F	23,940
Knight T	16,686
Knight T	5,940
Krog B	23,940
Labillois R	23,940
Laing K	23,940
Lake G M	23,940
LeBlanc R	23,940
Leslie D	1,098
Lockwood W M	5,940
Luce O A	6,066
Mabley L	23,940
MacEachern M	11,970
MacEachern M	11,970
MacGregor D	11,970
Maddess C R	23,940
Marcoux O	23,940
Marsolais R	23,940
Mason N	23,940
Mayhew M	23,940
McDonald B	23,940
McDowell H	23,940
McIvor C	23,940
McKinnon A	23,940
McLean D	23,940
Mercien J	11,970
Meredith A	23,940

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Michaels E B	23,940	Sharpe A	23,940
Milhaichuk B	23,940	Shupe L H	23,940
Milord M A	11,970	Sissons J A	23,940
Morris A M	7,164	Smith J	17,154
Murray D	11,970	Starr M	23,940
Myatt M	23,940	Stefanac M	23,940
Myers E	23,940	Stephens J E	108
Neal R K	23,940	Thibideau J M	11,970
Newcomb P	23,940	Thibodeau M	23,940
Nicholson E	23,940	Thirtwell F	23,940
Nicholson F	23,940	Turcotte E	23,940
Oppen J	10,854	Turk A D	23,940
Ovan J C	23,940	Vancourt M	23,940
Paul M	23,940	Vermette B	23,940
Peele H	23,940	Walker M J	23,940
Penny C M	23,940	Walsh H	23,940
Pitre M A	23,940	Webb L	11,970
Power P	23,940	Weldon S J	23,940
Randall H M	23,940	Wharf E L	23,940
Randell A	23,940	Wiebe E K	23,940
Reid J A G	23,940	Woodman C	11,970
Rix R	23,940	7,400 estimated special benefit payments to Merchant Navy Veterans	49,000,000
Robertson E L	23,940	Payments under $100 (11)	462
Roberts J W	23,940		51,630,940
Robichaud P	23,940	Total	67,660,081
Roy G	23,940		
Russell G	23,940		
Seaward L W	54		

---

[1] Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount
	$
CANADA CUSTOMS AND REVENUE AGENCY	
Authority—Supreme Court of Canada	
24093	
Goodman, Phillips & Vineberg	
Schwartz A	7,804
7221-1.8	
Hutchins, Sorka & Dionne in trust	
Grand Chief Mitchel M	10,000
Authority—Supreme Court of British Columbia	
90-1523	
Longley B	84,086
Authority—Federal Court of Canada	
T-1092, A281-98	
BASF Coatings & Inks Canada Ltd	7,254
A-599-98	
Corbett P	28
T-863-96, A-799-97	
Crease Harman & Co	
Montgomery, A (et al)	18,887
T-2648-97	
Douglas Symes & Brissenden	
Thomson J (et al)	1,360
T-595-85	
Doyle E	2,282
T-676-90, T-677-90	
Field Atkinson Perration in trust	
Imray J & B	3,359
A-608-98	
Flynn, Rivard in Trust	
Paradis L (et al)	3,510
A-170-93	
Goodman, Phillips & Vineberg	
Schwartz A M	8,008
A-981-96, A-982-96	
Laflamme Nadeau in trust	
Khulmann, P A & R E	11,579
T-589-92	
McCarthy, Tetrault in trust	
Canada Trustco Mortgage Co	34,209
A-590-98	
McCuaig Desrochers in trust	
Double Earth Movers (et al)	7,089
A-818-97, A-848-97	
Ogilvy, Renault in trust	
Armstrong Bros Tool Co (et al)	5,580
T-563-91, A-183-95	
Ogilvy, Renault in trust	
Beese S J	4,852
A-861-96	
Olser, Hoskins & Harcourt	
The T Eaton Company Limited	2,525
A-356-98	
Sproule, Castonguay, Pollack in trust	
Vulcain Alarm Inc	2,308
A-259-96	
Thorsteinssons in trust	
Placer Dome Inc	52,026
A-665-97	
Thorsteinssons in trust	
MacMillan Bloedel Limited	2,228
Authority—Tax Court of Canada	
97-3222-3221-3219-3216(IT)G	
Aikins, MacAulay & Thorvaldson in trust	
Erb G (et al)	16,521
97-1791-1973(IT)G	
Arvay Finlay in trust	
Speer P J (et al)	6,359
97-3259(IT)G	
Barsalou Auger in trust	
Levac J	2,012
97-3579(IT)I	
Bell Baker in trust	
Cranston L J	950
98-1803(IT)G	
Belowus, English, Holmes in trust	
Shea J	1,000
97-3108(IT)G	
Borden & Elliott in trust	
Heselmann C J	15,000
97-1971(IT)G	
Bordon & Elliot in trust	
Lee V	10,061
96-4343(IT)G	
Brans, Lehun, Baldwin in trust	
Com Dev Ltd	7,111
1999-39(IT)I	
Bull, Houser & Tupper in trust	
Beaudry R	750
96-2035-2034(IT)G	
Campney & Murphy in trust	
Arbutus Gardens Apartments	6,004
97-1518(IT)G	
Carson & Co	
Whyte G W	2,017
97-1461-1460-1459-1457(IT)I	
Checkland & Company in trust	
Blize Wireline Ltd (et al)	1,400

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
97-2464-2463-2338(IT)G	
Chown, Cairns in trust	
Mussari J (et al)	3,534
98-2394(IT)I	
Code Hunter	
Ross G	1,373
96-1452(IT)G	
Code Hunter Wittmann in trust	
Spengler A	2,157
96-4601(IT)G, 96-2263(IT)G, 95-3662(IT)G	
Corne & Corne in trust 3-59830	
Nadoryk D, Rai N, Sidhu M	1,000
98-1600(IT)I	
Christoff J P	750
98-2573(IT)I	
Daley & Associates in trust	
D'Addese L	950
98-233(IT)I-232(IT)G	
David A Thomas	
Vescio D, Woodruff M	650
3-73618	
David R Wray in trust	
Pontin T F	950
98-2603(IT)	
Davis & Company	
Yau, Agnes Hoi-Yin	1,574
96-1999-2000(IT)I	
Desmarais, Keenan in trust	
Saunders M & J	3,053
97-2278(IT)I	
Felesky, Flynn	
Provost D M	1,191
96-2100(IT)G	
Felesky, Flynn in trust	
Alberta Weekly Newspaper Assoc	250
97-1060(IT)G	
Felesky, Flynn in trust	
Husky Oil Ltd	3,600
98-2352(IT)I	
Ficiur R L	350
97-3404-3403(IT)G	
Fogler, Rubinoff	
Short, J F	1,553
98-2531(IT)I	
Fraser Milner in trust	
Coemack W L	1,555
94-2341(IT)G	
Fraser Milner in trust	
Vibe H	1,313
92-662(IT)G	
Fraser Milner in trust	
Austin K (et al)	80,385
97-3790(IT)I	
Fraser A	1,100
97-3791(IT)I	
Fraser G	1,100
97-2375(IT)G	
Genest Murray Desbrisay Lamek	
Leblanc M	2,760
98-2499(IT)I	
George M Cummings in trust	
Winsor G	1,337
97-1918(IT)I	
Gerstel S	125
92-26(IT)	
Goodman, Phillips & Vineberg	
Schwartz A M	2,348
97-3431(GST)	
Gordon D Beck in trust	
Hansen B E	750
95-1894(IT)G	
Himelfarb Prozanski in trust	
Gideon S	2,409
97-2725(IT)G	
Hoogbruin & Company in trust	
Sahota B	3,222
98-269(IT)I	
Howes K	19
199-1814(GST)I	
Insch K	121
98-266(IT)I	
J L Marc Boivin in trust	
Whitehouse R	500
98-827(IT)G	
Jabs Construction Ltd	12,413
97-2796(IT)G	
Jean Blouin in trust	
Ross N	4,048
97-3295(IT)G	
Jean Blouin in trust	
Entreprises Michaud Les	2,958
97-2118(IT)G	
Jutras et Associés Avocats	
Aube P	1,416
98-1150(GST)I	
Kelly R Doersken in trust	
Huynh H	805
96-2999(GST)G	
Khan F	700
96-2817(IT)G	
Koffman, Kalef in trust	
Meager Creek Holding Ltd	7,584
96-4175(IT)G	
Koffman, Kalef in trust	
130th Street Holdings Ltd	2,100
98-2070-2043(IT)G	
Koskie, Minsky in trust	
Nanne L & Nikita S	11,641
96-2495(IT)G	
Lafleur, Brown in trust	
Lussier J	2,088

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
96-4665(GST)G Lapointe Rosenstein in trust William E Coutts Co Ltd O/A Hallmark cards	3,250
97-2899(IT)G Lawrence, Stevenson in trust Overland R	400
95-3258-3255(IT)G Lawson Lundell Lawson & McIntosh in trust Wong J (et al)	4,785
98-1970(IT)I Leduc, Leblanc in trust St-Jacques M	650
98-48(IT)I Louis-Frederick Cote in trust Micro-Innovation Inc.	1,100
97-1928(IT)G MacIntosh, MacDonnell & MacDonald in trust Lussier J	2,353
98-1692-1686(IT)I MacPherson, Leslie & Tyerman Norm's Seed Farming Ltd & Fraser Norm	500
97-3845(GST)G MacPherson, Leslie & Tyerman Saskatchewan Telecommunications	4,845
98-814(IT)I MacPherson, Leslie & Tyerman Nordic W	700
97-1573(IT)I Matte Bouchard Verret M	950
97-1975(IT)G McCarthy, Tetrault in trust Vosko L	200
96-2821(IT)G McCarthy, Tetrault in trust 342583 B C Ltd	11,059
98-80(IT)G Mellor & Anderson Miller B	2,025
98-169(IT)I Michael G Carey in trust Carey J	559
92-662(IT)G Miller Thomson in trust Austin K (et al)	158,759
94-2341(IT)G Miller Thomson in trust Vibe H.	1,313
98-2442-(IT)I Mockler, Peters, Oley, Rouse Page B T.	650
97-2947(IT)G Ogilvy, Renault in trust Service Pause Café Mat Inc	1,902
97-1713(IT)G, 96-1884-1885(IT)G Ogilvy, Renault in trust Air Rock Drilling Co Ltd (et al)	5,749

Particulars and payee	Amount
	$
94-603(IT)G Olser, Hoskins & Harcourt $8,529.93 The T Eaton Company Limited	6,005
98-2470(IT)I Ottenheimer Boone in trust Keating R.	500
98-1620(IT)I Paiva J	125
98-1619(IT)I Paiva K	125
98-726(IT)I Parlee McLaws in trust	8,850
98-791(IT)I Parlee McLaws in trust Wilsa G	1,022
95-4204(IT)I Paroian, Raphael in trust Szabo C	700
98-981(IT)I Patterson, Palmer, Hunt, Murphy in trust Noseworthy M M	500
98-153(IT)G Pearlman & Lindholm in trust Erskine Charles	3,903
98-361(IT)G Rasmussen, Starr, Rudy in trust Lemmex M	3,621
97-964(IT)I Richard G Fitzsimmons in trust MacLeod J B	1,250
98-2695(IT)I 98-2660(GST)I Romney & Romney in trust Whitehouse H	850
98-707(IT)I Royer Y.	600
96-4005(IT)G Russel & Dumoulin in trust Davidson B	2,297
137-4184 Sauliner, Robillard, Lortie 19262 Joncas S, Rouleau M.	89
132-649-4 Sauliner, Robillard, Lortie 20292 Vidal J	89
97-1963(IT)G Shelley J Kamin in trust Simpson G.	2,114
97-3398(IT)G Sidney Green in trust Fostey A M	2,174
96-3863(IT)G Skovberg Hinz in trust Fantini S	650
98-3424(IT)I Sokul M	476

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
98-1216(IT)I	
Tarantino M	650
98-1215(IT)I	
Tarantino N	650
96-706(GST)G	
Taylor, Jordan, Chafetz in trust	
Redmond J & S	2,808
96-705(GST)G	
Taylor, Jordan, Chafetz in trust	
Taylor J	2,808
97-137(IT)I	
Teed & Teed in trust	
Dickinson J S	532
98-1031(IT)G	
Thorsteinssons in trust	
Continental Lime Ltd	7,754
97-3264(IT)G	
Thorsteinssons in trust	
Brown P M	6,938
97-618(IT)G	
Thorsteinssons in trust	
Mitchell W J	3,080
96-1248-1239-1235-1231(IT)G	
Thorsteinssons in trust	
Campbell K J (et al)	30,000
86-1194-1196(IT)O	
Thorsteinssons in trust	
Storrie D (et al)	778
95-838(IT)G	
Thorsteinssons in trust $5,251.40	
MacMillan Bloedel Limited	3,023
91-2256(IT)G	
Thorsteinssons in trust Dt 77805/Cr 77801	
Iris Christie Ltd	11,000
96-2202(IT)G	
Tory, Haythe in trust	
Canadian Bar Insurance Association	7,943
96-2999(GST)G	
Tremblay G	262
97-2280(IT)G	
Tutino Potechin in trust	
Saardi G	2,178
97-1370(IT)G	
Whitehead, Bird & Miles in trust	
Monquart Harwoods Ltd	2,911
98-1014(IT)I	
Wilbur D	100
98-1612(IT)I	
Radelet W & J	100
96-2811(IT)G	
William G D McCarthy in trust	
92735 Canada Ltd	2,569
97-6058-3062-3061-3060-3056(IT)G	
William G D McCarthy in trust	
Byron P (Estate of) (et al)	12,782
97-3059(IT)I	
William G D McCarthy in trust	
Legroulx L	1,162
98-863(IT)I	
William Peter Halabura	
Halabura W P	200
99-1187(IT)I	
Wilson, Laycraft in trust	
Allinson D L	1,000
96-3889(IT)G	
Yarmouth Holdings Ltd	23,738
	868,546
CANADIAN HERITAGE	
Public Service Commission	
Authority—Public Service Commission T-2837-96	
Compensation in reference of accommodation for disability during testing—	
Tapp J	5,000
CITIZENSHIP AND IMMIGRATION	
Department	
Authority—Federal Court Award IMM-4616-97	
Settlement of recovery of legal cost—	
Albert Lominadze	2,603
Authority—Federal Court Award 99-CV-163413	
Settlement for legal costs—	
Barbara Jackman	10,447
Authority—Federal Court Award IMM-1406-99	
Settlement of recovery of legal excessive cost—	
Bill Wong in trust for Sakina Khalid Osman	4,000
Authority—Federal Court Award IMM-5482-98	
Settlement for a wrongful decision of a visa officer—	
Bill Wong in trust for Jainanan Arjun	6,000
Authority—Federal Court Award IMM-3766-98	
Settlement for a wrongful decision of a visa officer—	
Borden & Elliot in trust for Song Zhao	2,500
Authority—Federal Court Award IMM-2152-98	
Settlement of invalid penalties against the applicant—	
Cawpney and Murphy in trust for International Chartering Services Ltd	2,000
Authority—Federal Court Award IMM-3366-96	
Settlement of recovery of legal cost for a second counsel claimed by the Respondent—	
Cecil L Rotenberg in trust for Ching Shin Henry Wong	5,709
Authority—Federal Court Award IMM-5416-98	
Settlement for a wrongful decision of a visa officer—	
Cecil L Rotenberg in trust for El Balla Ibrahim Hagona	2,000
Authority—Federal Court Award IMM-5017-98	
Settlement for a wrongful decision of a visa officer—	
Cecil L Rotenberg in trust for Bridget Rennie	5,500
Authority—Federal Court Award IMM-831-97	
Settlement for a wrongful decision and procedures of a visa officer—	
Cecil L Rotenberg in trust for Kin Wing Lau	4,823

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award T-139-99	
Settlement for a wrongful decision of the Judge in this matter—	
Daniel M Fine in trust for Hing Lai Li	500
Authority—Federal Court Award A-175-99	
Settlement of recovery of legal cost—	
David Matas in trust for Arshad Mahmood Chaudhry	4,078
Authority—Federal Court Award IMM-414-99	
Settlement for a wrongful decision of a visa officer—	
Edward Rice in trust for Hui Lu	1,536
Authority—Federal Court Award IMM-4543-98	
Settlement of recovery of cost regarding a wrongful decision of the Convention Refugee Determination Division (CRDD)—	
Ferguson and Barnwell in trust for Marion Griffith	2,808
Authority—Federal Court Award IMM-5528-98	
Settlement for wrongful and unjustifiable procedures of the Ontario Court General Division in this matter—	
Ferguson and Barnwell in trust for Jan Hoy Cassells & family	750
Authority—Federal Court Award IMM-5216-98	
Settlement for a misunderstanding between the CRDD and the counsel regarding wrongful instructions and procedures—	
Galati, Rodriguez and Associates in trust for Thurkatharan Sivanayam	2,700
Authority—Federal Court Award T-1207-98	
Settlement of recovery of legal cost—	
Green and Spiegel in trust for Sau Fun Lau	2,710
Authority—Federal Court Award IMM-4333-98	
Settlement of recovery of cost regarding a wrongful decision of the Romanian Intelligence Service (SRI) and the CRDD—	
Henderson Campbell in trust for Otto Brukker, Jozsef Brukker and Guyla Rudolf Bauer	1,150
Authority—Federal Court Award IMM-2078-98	
Settlement for legal cost—	
Irvin H Sherman in trust for Zhi Gang Guan	500
Authority—Federal Court Award IMM-760-98	
Settlement of cost for the applicant's application for a work authorization—	
Jackman, Waldman and Associates in trust for Jehad Saleh	1,000
Authority—Federal Court Award T-1468-98	
Settlement of recovery of application cost—	
James A Henshall in trust for Kit Ying Ho	1,453
Authority—Federal Court Award IMM-4020-99	
Settlement of recovery of application cost—	
Janet Bomza in trust for Alakkishori Hemant Ami	500
Authority—Federal Court Award T-2040-98	
Settlement of cost in reversing a decision for an application for citizenship—	
Kenneth L Godfrey of Campbell, Lea, Michael, McConnell and Pigot in trust for Baljit Singh	3,275
Authority—Federal Court Award IMM-5394-98	
Settlement of recovery of cost—	
Lawrence Wong & Associates in trust for Kai Wing Lam	500
Authority—Federal Court Award T-1011-98	
Settlement of recovery of cost—	
Lawrence Wong & Associates in trust for Yuk Wong	1,104
Authority—Federal Court Award T-1249-98	
Settlement of recovery of application cost—	
Lawrence Wong & Associates in trust for Tak Keung Lam	1,115
Authority—Federal Court Award A-149-99	
Settlement of recovery of legal cost—	
Lorne Waldman & Associates in trust for Dawod Noori Said	1,000
Authority—Federal Court Award IMM-3669-97	
Settlement of recovery of juridicial application review cost—	
Major Caron in trust for Siu Hon Tong	5,351
Authority—Federal Court Award 28 cases VS M C I	
Settlement of recovery of application for leave and juridical review costs—	
Marlene Tyshynskhi in trust for the Legal Service Society	8,533
Authority—Federal Court Award IMM-2640-98	
Settlement for a wrongful decision of a visa officer for an application for permanent residence—	
Max Chaudhary in trust for Kin Alma Marcelo	1,000
Authority—Federal Court Award T-1093-97	
Settlement of recovery of legal costs—	
McCrea & Associates in trust for Eduards Podins	510,000
Authority—Federal Court Award IMM-3295-98	
Settlement of recovery of legal cost—	
Michael Crane in trust for Zkarias Amdemichael Eshetu	750
Authority—Federal Court Award IMM-5511-98	
Settlement for a wrongful decision of a visa officer—	
Mira Thow in trust for Yingying Chen	3,392
Authority—Federal Court Award IMM-3583-98	
Settlement of recovery of cost for an application for judicial review of a visa officer's decision—	
Moyal & Moyal in trust for Zhonglian Xu	2,000
Authority—Federal Court Award IMM-423-98	
Settlement of recovery of legal cost and for a wrongful decision of a visa officer—	
Mr Young in trust for Vitali Borisovich	8,043
Authority—Federal Court Award IMM-2132-99	
Settlement of recovery of legal cost—	
Pamila Ahlfeld in trust for Hsien-Ming Chang	1,500
Authority—Federal Court Award IMM-5835-99	
Settlement of recovery of legal cost—	
Peter Golden in trust for the 57 applications for leave and judicial review from Boat 2	8,093
Authority—Federal Court Award T-1177-98	
Settlement of recovery of legal cost—	
Peter Li & Company in trust for Keang Sang Kok	2,505
Authority—Federal Court Award T-310-97	
Settlement of recovery of legal cost—	
Peteris (Peter) Arvids Vitols	505,000

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award IMM-5835-99	
Settlement of recovery of legal cost—	
Pia Zambelli in trust for Vigneswaran	1,000
Authority—Federal Court Award IMM-4674-99	
Settlement of recovery of legal cost for failure to attend the scheduled judicial review hearing—	
Preevanda Sapru in trust for Harjit Singh Grewal	250
Authority—Federal Court Award IMM-3391-98	
Judgement against Damaskin in the matter—	
Receiver General for Canada	(500)
Authority—Federal Court Award 99 BN 3131	
Judgement against Artem Djukic and his business—	
Receiver General for Canada	(200)
Authority—Federal Court Award IMM-503-97	
Judgement against T Farooq in the matter—	
Receiver General for Canada	(100)
Authority—Federal Court Award IMM-2702-99	
Judgement against Vladimir Zaikine in the matter—	
Receiver General for Canada	(500)
Authority—Federal Court Award IMM-4701-99	
Settlement of recovery of legal cost for an extension of time—	
Richard Hendery in trust for Emil Novotny, Darina Jachymova, Lukas Jachym	450
Authority—Federal Court Award T-1252-98	
Settlement of recovery of legal cost—	
Rob Seto in trust for Ka-Ching Cheung	1,562
Authority—Federal Court Award IMM-6658-98	
Settlement of recovery of legal cost—	
Robert W Young in trust for Steven Wilds	800
Authority—Federal Court Award IMM-290-98	
Settlement of legal cost—	
Rocco Galati in trust for Gabriel Joachim Chung	1,500
Authority—Federal Court Award IMM-903-98	
Settlement of legal cost for an application—	
Rocco Galati in trust for Sukhmander Singh	1,000
Authority—Federal Court Award T-871-99	
Settlement of legal cost regarding an application—	
Samuel Eng & Associates in trust for Yang Wang	750
Authority—Federal Court Award T-938-95	
Settlement of legal cost—	
Scott & Aylen in trust for Johann Dueck	750,000
Authority—Federal Court Award IMM-4988-98	
Settlement for a wrongful decision of a visa officer—	
Sherritt Green in trust for Tong Xu	1,200
Authority—Federal Court Award IMM-4031-98	
Settlement for a wrongful decision of a visa officer—	
Schreiber & Smurlick for Hassanali Jan Ahmad Nejad	500
Authority—Federal Court Award IMM-4497-98	
Settlement of legal cost—	
Smith Lyons in trust for Sandra Jean Quintin	4,000
Authority—Federal Court Award IMM-14-99	
Settlement of recovery of legal cost—	
Timothy Leahy in trust for Shavkiat Abaev	1,000

Particulars and payee	Amount
	$
Authority—Federal Court Award IMM-1457-99	
Settlement of recovery of legal cost—	
Timothy Leahy in trust for Damir Galiulin	500
Authority—Federal Court Award T-1256-98	
Settlement of legal personal cost—	
Wing Tung Thomas Yeung	300
Authority—Federal Court Award IMM-4742-98	
Settlement of recovery of legal cost—	
Woloshyn Mattison in trust for Nelson Guerrero Saavedra	1,189
Authority—Federal Court Award IMM-3266-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for De He Chen	1,000
Authority—Federal Court Award IMM-4488-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for Dirk De Jong	1,200
Authority—Federal Court Award IMM-3586-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for Mustafa Maniruzzaman	1,500
Authority—Federal Court Award IMM-3587-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for Nasima Parveen	1,800
Authority—Federal Court Award IMM-3036-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for Yong Ming Zhang	1,200
Authority—Federal Court Award IMM-3264-98	
Settlement for a wrongful decision of a visa officer—	
Zaifman Associates in trust for Li Yue	1,000
	1,900,829
ENVIRONMENT	
Department	
Authority—Federal Court Award AR-2-34766	
Motor vehicle accident—	
McKellar Group in trust for Wilson J	102,000
Patterson, Palmer, Hunt, Murphy in trust for Wilson J	106,729
Authority—Federal Court Award AR-2-46206	
Motor vehicle accident—	
Williams, Roebotham, McKay & Marshall in trust for McCarthy D	20,000
	228,729
HEALTH	
Department	
Authority—Federal Court Award	
Hepatitis C Court Judgements:	
Endean - C965349	
Mitchell - A981187	
Parsons - 98-CV-141369	
Kreppner - 98-CV-146405	
Honhon - 500-06-00016-960	
Page - 500-06-00068-987	
Hepatitis C Fund, Royal trust	855,291,312

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award	
87E-20395 RYTTER	
Refund of seized money under section 15 of the *Narcotic Control Act*—	
Hart, Peter in trust for John Rytter	72,976
	855,364,288
HUMAN RESOURCES DEVELOPMENT	
Department	
CORPORATE SERVICES PROGRAM	
Authority—Court Award C196-01-98572	
Payment of settlement to an employee on long-term disability not being advised of ERI/EDI options—	
Perlov Stewart Lincoln in trust for Woodrow MP	3,500
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM	
Authority—Federal Court Award A-420-98	
Legal costs—	
Donaldson J	350
Authority—Federal Court Award T-393-97	
Legal costs—	
Morris/Rose/Ledgett in trust	25,000
Authority—Federal Court Award T-1136-95	
Legal costs—	
Paradis Brayley & Associés	282
	25,632
	29,132
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Supreme Court of British-Columbia	
C981165	
Payment for increased costs—	
Soroka and Grant in trust for Gitanyow First Nations	30,000
Authority—Court of Queen's Bench for Saskatchewan	
Judicial Centre of Regina QBG No 2708	
MacPherson, Leslie & Tyerman in trust	
Description and name of plaintiff are withheld	221,340
Authority—Federal Court Award T-1874-92	
Reimbursement of expert fees and solicitors' fees incurred to have name entered on Saddle Lake Band List—	
McBean Becker in trust for Steinhauer Anderson K	7,000
Authority—Court of Queen's Bench for Saskatchewan	
Judicial Centre of Regina QBG No 1665	
Merchant Law Group in trust	
Description and name of plaintiff are withheld	70,888
Authority—Federal Court of Canada	
Trial Division T-617-85	
Wrongful alienation of reserve lands—	
Dubuc Osland in trust for Montana Band	5,000

Particulars and payee	Amount
	$
Authority—Federal Court of Canada	
Trial Division T-782-97	
Wrongful alienation of reserve lands—	
Parlee McLaws in trust for Samson Cree First Nations	5,000
Authority—Federal Court of Canada	
Trial Division T-2804-97	
Wrongful alienation of reserve lands—	
Blake Cassels & Graydon in trust for Ermineskin Nation	5,000
	344,228
INDUSTRY	
Department	
Authority—Federal Court of Canada T-2432-88	
Payment of legal fees pursuant to judgement—	
Canadian Real Estate Association	4,778
JUSTICE	
Department	
Authority—Ontario Superior Court	
Payment of legal defence costs—	
Greenspan, Henein and White in trust	
S Greganti	108,491
Authority—Ontario Provincial Court	
Payment of legal defence costs—	
John Fitzmaurice, Barrister & Solicitor in trust	
W Simpson	2,056
Authority—Ontario Provincial Court	
Payment of legal defence costs—	
Samuel Goldstein, Barrister & Solicitor in trust	
N Kerr	1,005
Authority—Ontario Provincial Court	
Payment of legal defence costs—	
Legal Counsel, Ontario Legal Aid, Jeffrey D Root	500
	112,052
Canadian Human Rights Commission	
Authority—Federal Court Award T-795-99	
Payment of legal costs following a judicial review—	
CANADA 3000 Airlines Ltd.	10,000
Authority—Federal Court Award T-795-99	
Payment of legal costs following a judicial review—	
CANADA 3000 Airlines Ltd.	1,000
	11,000
	123,052
NATIONAL DEFENCE	
Authority—Supreme Court Award BC #C935642	
Cost awarded with respect to judgement and interest—	
Heenan Blaikie in trust for Leblanc J	13,646
Authority—Federal Court of Canada	
Trial Division T-2906-93 N/D 31896	
Cost awarded with respect to expropriation of land re:	
Genivar Inc	371,663

COURT AWARDS—*Concluded*

Particulars and payee	Amount
	$
K Krause—Memorandum of Agreement PSSRB #166-2-29012 and #166-2-28013 Grievance settlement	5,165
	390,474
SOLICITOR GENERAL	
Correctional Service	
Authority—Federal Court Award T-2775-91	
Compensation for wrongful transfer—Charles B Davidson in trust for Eugene Campbell	10,000
Authority—Federal Court Award T-1368-97	
Compensation for infringement of inmate's human rights and liberties—Antoine C Zarzour	8,226
Authority—Federal Court Award T-2775-91	
Compensation for wrongful transfer—Charles B Davidson in trust for Harold S Dubarry	8,000
Authority—Federal Court Award T-2775-91	
Compensation for wrongful transfer—Charles B Davidson in trust for Arthur Winters	8,000
Authority—Federal Court Award T-195-97	
Payment of court costs and disbursements relating to staffing mode and linguistic profile of AS-02 level position—Nelligan Power in trust for Don B Rogers	2,000
Authority—Federal Court Award T-220-98	
Compensation for wrongful transfer—Allen Edward Bullock	1,200
Authority—Supreme Court of British Columbia SO27833	
Payment of court costs and disbursements relating to damages and loss of earnings capacity in relation to head injury sustained while using weight training equipment—McMurphy & Co in trust for Luc Dulude	163,111
Authority—Ontario Court 98-CV-6618	
Compensation for serious irreparable physical and psychological damage as a result of the electroshock—Genest, Murray in trust for Dorothy Mills Proctor	4,378
	204,915
National Parole Board	
Authority—Federal Court of Canada Trial Division T-1368-97	
Payment of general damages plus interest costs to an inmate—Antoine C Zarzour	8,716
	213,631
TRANSPORT	
Department	
Authority—Supreme Court of Newfoundland 1990 St J No 2161	
Settlement of a claim for loss of fishing vessel—	
William Roebothan McKay & Marshall for Hickey John	1,900,000
William Roebothan McKay & Marshall for Glovertown Shipyards	106,625
William Roebothan McKay & Marshall for Newfoundland Marine Design Limited and Maritime Consultants Limited	64,917
	2,071,542
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Authority—Federal Court Award	
Payment of legal costs pursuant to a court case to obtain her rightful benefits under the *Public Service Superannuation Act*—Suzy-Guylaine Gagnon, attorney in trust for St-Hillaire C	4,000
Authority—Ontario Court (General Division)	
Costs awarded with respect to pension benefits—Spinks N	35,165
	39,165
Total	861,583,394

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

	Page
Agriculture and Agri-Food	11.2
Canadian Heritage	11.4
Environment	11.6
Fisheries and Oceans	11.8
Health	11.12
Human Resources Development	11.12
Indian Affairs and Northern Development	11.14
Industry	11.16
Justice	11.20
National Defence	11.20
Natural Resources	11.22
Public Works and Government Services	11.22
Solicitor General	11.24
Transport	11.24

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/Manitoba partnership agreement on municipal water infrastructure	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/Saskatchewan Agri-Food Innovation Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/Saskatchewan partnership agreement on rural development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/Saskatchewan partnership agreement on water-based economic development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to 4-H clubs	8	8	14	9
	8	**8**	**14**	**9**
	173	*145*	*280*	*159*
Crop insurance and waterfowl	118	758	405	1,939
	67	**962**	**467**	**1,990**
	1,475	*23,841*	*6,938*	*26,529*
Economic and regional development agreements	...	...	...	...
	...	**...**	**...**	**...**
	6,740	*27,545*	*33,040*	*32,296*
Grants to organizations under the Safety Net Companion Programs	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*1,500*
Green plan	...	...	...	...
	...	**...**	**...**	**...**
	636	*848*	*1,152*	*1,056*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	2,962	15,362	3,800	...	22,124	...	...	...	22,124
...	**...**	**7,376**	**18,361**	**6,268**	**1,748**[1]	**33,753**	**...**	**...**	**...**	**33,753**
...	*...*	*17,734*	*59,659*	*25,492*	*1,478*	*104,363*	*...*	*...*	*...*	*104,363*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**279**	**...**	**...**	**...**	**279**	**...**	**...**	**...**	**279**
...	*...*	*27,379*	*...*	*...*	*...*	*27,379*	*...*	*...*	*...*	*27,379(f)*
...	...	...	7,792	...	...	7,792	...	...	...	7,792
...	**...**	**...**	**13,973**	**...**	**...**	**13,973**	**...**	**...**	**...**	**13,973**
...	*...*	*...*	*41,807*	*...*	*...*	*41,807*	*...*	*...*	*...*	*41,807*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**485**	**...**	**...**	**485**	**...**	**...**	**...**	**485**
...	*...*	*...*	*3,311*	*...*	*...*	*3,311*	*...*	*...*	*...*	*3,311(f)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**2,450**[1]	**...**	**...**	**2,450**	**...**	**...**	**...**	**2,450**[1]
...	*...*	*...*	*11,867*	*...*	*...*	*11,867*	*...*	*...*	*...*	*11,867(f)*
20	58	21	33	29	25	225	...	...	...	225
20	**58**	**21**	**33**	**29**	**25**	**225**	**...**	**...**	**...**	**225**
198	*1,388*	*674*	*541*	*639*	*309*	*4,306*	*...*	*...*	*...*	*4,306*
17,396	26,032	35,328	68,026	56,933	7,555	217,490	...	...	...	217,490
18,314	**27,227**	**41,769**	**71,108**	**53,673**	**11,703**	**226,880**	**...**	**...**	**...**	**226,880**
298,565	*484,515*	*301,966*	*1,533,870*	*1,048,615*	*97,702*	*4,024,016*	*...*	*...*	*...*	*4,024,016*
1,319	...	...	...	...	...	1,319	...	...	...	1,319
2,057	**...**	**...**	**...**	**...**	**...**	**2,057**	**...**	**...**	**...**	**2,057**
45,057	*...*	*12,797*	*13,169*	*8,676*	*19,555*	*198,875*	*...*	*...*	*...*	*198,875*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**32,870**	**...**	**...**	**32,870**	**...**	**...**	**...**	**32,870**
...	*...*	*...*	*34,870*	*56*	*2,000*	*38,426*	*...*	*...*	*...*	*38,426*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
16,810	*21,020*	*2,222*	*4,606*	*16,067*	*4,964*	*69,381*	*33*	*...*	*47*	*69,461(f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Gross revenue insurance plan	...	...	...	22
	...	**...**	**...**	**...**
	...	*9,813*	*2,315*	*4,904*
Net Income Stabilization Account	89	2,357	1,456	1,333
	94	**2,312**	**1,378**	**1,150**
	509	*12,423*	*6,522*	*6,031*
New Brunswick Debt Refinancing Program	...	...	...	68
	...	**...**	**...**	**...**
	...	...	...	*492*
Payments in connection with the *Farm Income Protection Act* Canada/Nova Scotia Apple Industry Development Fund	...	...	143	...
	...	**...**	**69**	**...**
	...	...	*286*	...
Payments in connection with the *Farm Income Protection Act* Net Income Stabilization Account	45	2,188	674	...
	44	**2,089**	**635**	**...**
	130	*6,201*	*1,923*	...
Payments in connection with the *Farm Income Protection Act* Safety Net Companion Programs	1,173	...	490	...
	1,749	**815**	**575**	**...**
	4,587	*3,648*	*2,755*	*902*
Payments in connection with the *Farm Income Protection Act* Transition programs for Red Meats	...	...	...	...
	...	**...**	**...**	**...**
	...	*181*	*209*	*124*
Rabies indemnification program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	*5*
Tobacco diversification plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*4,900*	*566*	*141*
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF)	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Payments in lieu of Grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Total ministry	1,433	5,311	3,182	3,371
	1,962	**5,786**	**3,138**	**3,149**
	9,663	*85,897*	*53,231*	*73,237*
CANADIAN HERITAGE				
Department				
Newfoundland cooperation agreement on culture	...	...	...	...
	...	**...**	**...**	**...**
	1,306	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	60	...	18	...	100	...	...	...	100
...	...	**70**	...	**70**	...	**140**	...	...	...	**140**
250,200	*340,762*	*384,431*	*902,975*	*567,168*	*12,578*	*2,475,146*	...	...	...	*2,475,146*
3,234	50,503	34,502	81,713	63,420	5,433	244,040	...	...	...	244,040
2,684	**48,590**	**35,795**	**82,637**	**65,622**	**5,154**	**245,416**	...	...	...	**245,416**
13,353	*266,158*	*199,434*	*692,591*	*297,607*	*31,965*	*1,526,593*	...	...	...	*1,526,593*
...	...	...	...	...	...	68	...	...	...	68
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*492*	...	...	...	*492*
...	...	...	...	...	...	143	...	...	...	143
...	...	...	...	...	...	**69**	...	...	...	**69**
...	...	...	...	...	...	*286*	...	...	...	*286*
...	16,467	...	75,000	...	...	94,374	...	...	...	94,374
...	**15,413**	...	...	...	...	**18,181**	...	...	...	**18,181**
...	*48,914*	...	*75,000*	*22,347*	...	*154,515*	...	...	...	*154,515*
34,859	...	1,529	5,657	15,323	313	59,344	...	...	...	59,344
41,858	**10,000**	**268**	...	**2,155**	**142**	**57,562**	...	...	...	**57,562**
182,541	*64,085*	*14,405*(1)	*5,850*	*81,908*(1)	*455*	*361,136*	...	...	...	*361,136*(1)
...	...	...	...	2,020	...	2,020	...	...	...	2,020
...	...	...	...	**3,153**	...	**3,153**	...	...	...	**3,153**
5,217	*3,617*	*2,080*	*1,108*	*13,422*	*288*	*26,246*	...	...	...	*26,246*
...	5	7	...	...	...	12	...	...	...	12
...	**4**	...	...	...	...	**4**	...	...	...	**4**
232	*2,360*	*60*	*18*	*1*	...	*2,676*	...	...	...	*2,676*
...	...	...	...	...	...	...	...	...	...	...
...	**890**	...	...	...	...	**890**	...	...	...	**890**
3,217	*40,598*	...	...	...	...	*49,422*	...	...	...	*49,422(f)*
...	...	...	560	...	...	560	...	...	...	560
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*560*	...	...	*560*	...	...	...	*560*
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000
...	...	...	...	...	...	...	...	...	...	...
...	...	*60,000*	*180,000*	...	...	*240,000*	...	...	...	*240,000(f)*
56,828	93,065	137,409	434,143	141,543	13,326	889,611	...	...	...	889,611
64,933	**102,182**	**78,202**	**201,106**	**124,702**	**17,024**	**602,184**	...	...	...	**602,184**
632,849	*1,209,332*	*1,198,219*	*3,505,237*	*1,980,866*	*171,109*	*8,919,640*	*33*	...	*47*	*8,919,720*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*1,306*	...	...	...	*1,306(f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Nova Scotia cooperation agreement on culture	...	...	...	...
	...	...	...	...
	...	...	*609*	...
Official language in education program	2,792	1,346	6,977	17,304
	3,451	**1,117**	**5,817**	**13,498**
	71,163	*35,352*	*132,382*	*538,172*
Winnipeg development agreement on culture	...	...	...	...
	...	...	...	...
	...	...	...	...
Parks Canada Agency				
Canada/Alberta Strategic Alliance	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	2,792	1,346	6,977	17,304
	3,451	**1,117**	**5,817**	**13,498**
	72,469	*35,352*	*132,991*	*538,172*
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement	...	...	...	...
	29	...	...	...
	1,110	...	...	...
Canada/Quebec climate network expansion agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood damage reduction British Columbia	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper	...	...	...	...
	...	...	...	...
	...	...	...	...
Sustainable management program for the Fraser River Basin	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*609*	...	...	...	*609(f)*
51,526	67,232	11,835	5,517	13,684	12,106	190,319	2,117	1,114	887	194,437
42,470	**72,060**	**8,055**	**5,141**	**9,308**	**11,372**	**172,289**	**3,085**	...	**680**	**176,054**
2,159,326	*1,793,258*	*190,451*	*156,133*	*205,380*	*215,580*	*5,497,197*	*21,330*	*1,114*	*15,262*	*5,534,903*
...	...	204	...	...	...	204	...	...	...	204
...	...	**365**	...	...	...	**365**	...	...	...	**365**
...	...	*1,385*	...	...	...	*1,385*	...	...	...	*1,385*
...	...	...	...	782	...	782	...	...	...	782
...	...	...	...	**633**	...	**633**	...	...	...	**633**
...	...	...	...	*3,318*	...	*3.318*	...	...	...	*3,318(f)*
51,526	67,232	12,039	5,517	14,466	12,106	191,305	2,117	1,114	887	195,423
42,470	**72,060**	**8,420**	**5,141**	**9,941**	**11,372**	**173,287**	**3,085**	...	**680**	**177,052**
2,159,326	*1,793,258*	*191,836*	*156,133*	*208,698*	*215,580*	*5,503,815*	*21,330*	*1,114*	*15,262*	*5,541,521*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**29**	...	...	...	**29**
...	...	...	...	...	...	*1,110*	...	...	...	*1,110*
205	...	...	...	...	...	205	...	...	...	205
207	...	...	...	...	...	**207**	...	...	...	**207**
5,394	...	...	...	...	...	*5,394*	...	...	...	*5,394*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*582*	*582*	...	...	...	*582(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
13,305	*8,742*	*1,753*	*2,183*	*2,587*	*1,162*	*29,732*	...	...	...	*29,732(f)*
...	...	386	370	147	2	905	...	...	...	905
...	...	**411**	**738**	**609**	...	**1,758**	...	...	...	**1,758**
...	...	*1,914*	*3,279*	*2,613*	*16*	*7,822*	...	...	...	*7,822*
27	...	...	...	...	...	27	...	...	...	27
86	**79**	...	...	...	...	**165**	...	...	...	**165**
1,342	*1,156*	...	...	...	...	*2,498*	...	...	...	*2,498*
1,200	...	...	...	...	...	1,200	...	...	...	1,200
1,500	...	...	...	...	...	**1,500**	...	...	...	**1,500**
22,910	...	...	...	...	...	*22,910*	...	...	...	*22,910*
300	...	...	...	...	...	300	...	...	...	300
300	...	...	...	...	...	**300**	...	...	...	**300**
1,750	...	...	...	...	*273*	*2,023*	...	...	...	*2,023*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*3,316*	*3,316*	...	...	...	*3,316(f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	**$**	**$**	**$**
Water quality monitoring agreements	...	...	...	...
	...	**...**	**...**	**...**
	1,716	*488*	*15*	*548*
Water quantity survey agreement	143,620	10,000	114,769	119,348
	124	**10**	**76**	**124**
	148,213	*10,767*	*117,430*	*124,099*
Weather radio network	...	...	...	2,000
	...	**...**	**...**	**2**
	1,064	*21*	*791*	*2,376*
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Terra Nova Offshore Petroleum Board	...	...	...	...
	491,821	**...**	**...**	**...**
	727,707	...	...	...
Total ministry	143,620	10,000	114,769	121,348
	491,974	**10**	**76**	**126**
	879,810	*11,276*	*118,236*	*127,023*
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	2,164	...	...	...
	2,253	**...**	**...**	**...**
	8,054	*43*	*2,688*	...
BC Hydro Water Use Planning	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Burrard Inlet Environmental Action Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Cooperative agreement for fishing industry development	...	...	...	...
	...	**...**	**...**	**...**
	4,523	...	...	...
Defensible Methods Project (OMNR)	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Forest Renewal BC Watershed Restoration Program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Fraser Basin management program	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*2,767*	...	...	...	*2,767(f)*
200	577	...	...	...	...	388,514	...	...	...	388,514
200	**592**	**...**	**...**	**...**	**...**	**1,126**	**...**	**...**	**...**	**1,126**
18,683	*15,716*	*6,117*	*5,823*	*14,211*	...	*461,059*	...	...	...	*461,059*
...	...	...	...	...	...	2,000	...	...	...	2,000
...	**...**	**...**	**...**	**...**	**...**	**2**	**...**	**...**	**...**	**2**
...	...	...	...	...	...	*4,252*	...	...	...	*4,252*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*1,788,214*	...	...	*1,788,214*	...	...	...	*1,788,214(f)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**491,821**	**...**	**...**	**...**	**491,821**
...	...	...	...	...	...	*727,707*	...	...	...	*727,707(f)*
1,932	577	386	370	147	2	393,151	...	...	...	393,151
2,293	**671**	**411**	**738**	**609**	**...**	**496,908**	**...**	**...**	**...**	**496,908**
63,384	*25,614*	*9,784*	*1,799,499*	*19,411*	*5,349*	*3,059,386*	...	...	...	*3,059,386*
...	...	...	...	...	...	2,164	...	...	...	2,164
...	**...**	**...**	**...**	**...**	**...**	**2,253**	**...**	**...**	**...**	**2,253**
673	...	...	...	...	...	*11,458*	...	...	...	*11,458*
...	...	...	...	...	161	161	...	...	...	161
...	**...**	**...**	**...**	**...**	**49**	**49**	**...**	**...**	**...**	**49**
...	...	...	...	...	*310*	*310*	...	...	...	*310*
...	...	...	...	...	80	80	...	...	...	80
...	**...**	**...**	**...**	**...**	**50**	**50**	**...**	**...**	**...**	**50**
...	...	...	...	...	*522*	*522*	...	...	...	*522*
...	...	...	...	...	771	771	...	...	...	771
...	**...**	**...**	**...**	**...**	**1,106**	**1,106**	**...**	**...**	**...**	**1,106**
...	...	...	...	...	*1,995*	*1,995*	...	...	...	*1,995*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*4,523*	...	...	...	*4,523(f)*
...	190	...	...	...	...	190	...	...	...	190
...	**175**	**...**	**...**	**...**	**...**	**175**	**...**	**...**	**...**	**175**
...	*390*	...	...	...	...	*390*	...	...	...	*390*
...	...	...	...	...	161	161	...	...	...	161
...	**...**	**...**	**...**	**...**	**56**	**56**	**...**	**...**	**...**	**56**
...	...	...	...	...	*926*	*926*	...	...	...	*926*
...	...	...	...	...	75	75	...	...	...	75
...	**...**	**...**	**...**	**...**	**50**	**50**	**...**	**...**	**...**	**50**
...	...	...	...	...	*1,287*	*1,287*	...	...	...	*1,287*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Fraser River Estuary management	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production (formerly Hydrographic Arctic Survey)	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early retirement program	5,347	...	...	...
	7,727	...	...	...
	63,847	...	...	...
Operation of Alouette River hatchery	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program	10,738	...	...	...
	13,309	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT)	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research	...	...	...	...
	...	...	...	...
	...	...	...	...
Puntledge River Steelhead	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic Salmon	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	**100**	**100**	...	...	...	**100**
...	...	...	...	...	*740*	*740*	...	...	...	*740*
...	70	...	...	...	...	70	...	...	...	70
...	**40**	...	...	...	...	**40**	...	...	...	**40**
...	*602*	...	...	...	...	*602*	...	...	...	*602*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	**1,650**	...	...	**1,650**
...	...	...	...	...	...	...	*4,860*	...	...	*4,860*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	*486*	...	...	*486*
...	...	...	...	...	...	5,347	...	...	...	5,347
...	...	...	...	...	...	**7,727**	...	...	...	**7,727**
...	...	...	...	...	...	*63,847*	...	...	...	*63,847*
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	**24**	**24**	...	...	...	**24**
...	...	...	...	...	*567*	*567*	...	...	...	*567*
...	...	...	...	...	...	...	...	...	...	...
...	**25**	...	...	...	...	**25**	...	...	...	**25**
...	*39*	...	...	...	...	*39*	...	...	...	*39*
...	39	...	...	...	...	39	...	...	...	39
...	**36**	...	...	...	...	**36**	...	...	...	**36**
...	*111*	...	...	...	...	*111*	...	...	...	*111*
...	...	...	...	...	...	10,738	...	...	...	10,738
...	...	...	...	...	...	**13,309**	...	...	...	**13,309**
...	...	...	...	...	...	*24,047*	...	...	...	*24,047*
...	199	...	...	...	...	199	...	...	...	199
...	**120**	...	...	...	...	**120**	...	...	...	**120**
...	*319*	...	...	...	...	*319*	...	...	...	*319*
...	20	...	...	...	...	20	...	...	...	20
...	**122**	...	...	...	...	**122**	...	...	...	**122**
...	*142*	...	...	...	...	*142*	...	...	...	*142*
...	315	...	...	...	...	315	...	...	...	315
...	**120**	...	...	...	...	**120**	...	...	...	**120**
...	*435*	...	...	...	...	*435*	...	...	...	*435*
...	...	...	...	...	7,100	7,100	...	...	...	7,100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*7,100*	*7,100*	...	...	...	*7,100*
...	...	...	...	...	40,878	40,878	...	...	...	40,878
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*40,878*	*40,878*	...	...	...	*40,878*
...	...	...	...	...	16,310	16,310	...	...	...	16,310
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*16,310*	*16,310*	...	...	...	*16,310*
...	10	...	...	...	...	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	*10*	...	...	...	...	*10*	...	...	...	*10*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Effects of Hydro Ramping on Fish Habitat	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Project Quinte	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	18,249	...	...	...
	23,289	**...**	**...**	**...**
	100,471	*43*	*2,688*	*...*
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	489	306	599	542
	489	**306**	**599**	**542**
	3.752	*918*	*6,523*	*4,102*
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan [2]	24	747	(677)	466
	(3)	**...**	**(612)**	**669**
	2,148,021	*488,139*	*2,945,818*	*2,951,522*
Canadian jobs strategy	...	...	...	...
	...	**60**	**30**	**...**
	324,901	*44,801*	*236,081*	*334,876*
New Brunswick Works	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*21,807*
Older worker adjustment	...	...	...	...
	...	**...**	**...**	**...**
	10,018	*1,362*	*12,553*	*4,857*
Strategic initiatives	...	...	...	...
	118	**1,011**	**2,300**	**6,001**
	9,963	*7,076*	*13,573*	*38,357*
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	**479**	**7,445**	**5,274**
	69,791	*7,003*	*115,812*	*98,505*
National Child Benefit[3]	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	4,134	1,372	6,768	5,740
	4,225	**1,550**	**9,163**	**11,944**
	2,562,694	*548,381*	*3,323,837*	*3,449,924*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	330	...	...	...	...	330	...	...	...	330
...	...	...	...	...	...	...	...	...	...	...
...	*330*	...	...	...	...	*330*	...	...	...	*330*
...	222	...	...	...	...	222	...	...	...	222
...	...	...	...	...	...	...	...	...	...	...
...	*222*	...	...	...	...	*222*	...	...	...	*222*
...	1,395	...	...	...	65,686	85,330	...	...	...	85,330
...	**638**	...	...	...	**1,435**	**25,362**	**1,650**	...	...	**27,012**
673	*2,600*	...	...	...	*70,635*	*177,110*	*5,346*	...	...	*182,456*
2,866	4,783	694	670	1,366	1,640	13,955	282	...	263	14,500
2,866	**4,783**	**694**	**670**	**1,366**	**1,640**	**13,955**	**282**	...	**263**	**14,500**
26,744	*62,177*	*4,176*	*8,363*	*13,518*	*22,246*	*152,519*	*846*	...	*789*	*154,154*
13,889	30,312	...	...	11,446	...	56,207	...	...	(66)	56,141
...	**5,501**	**2,139**	...	...	...	**7,694**	...	...	**421**	**8,115**
21,543,662	*28,508,500*	*3,603,795*	*3,065,566*	*7,995,189*	*11,918,211*	*85,168,423*	*318,437*	...	*94,797*	*85,581,657*
...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	**92**	...	...	...	**92**
1,888,840	*1,932,218*	*256,142*	*279,979*	*610,677*	*765,906*	*6,674,421*	...	...	...	*6,674,421(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*21,807*	...	...	...	*21,807(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
212,091	*136,607*	*7,403*	*762*	...	*35,008*	*420,661*	...	...	...	*420,661(f)*
...	...	...	...	...	...	...	...	...	...	...
19	**3,636**	**3,584**	**2,133**	**160**	**7,129**	**26,091**	**400**	...	**192**	**26,683**
82,284	*34,145*	*14,737*	*15,332*	*3,130*	*52,154*	*270,751*	*5,040*	...	*1,210*	*277,001(f)*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,013**	...	...	...	**189,013**
348,176	*1,046,264*	*147,157*	*166,188*	*398,793*	*393,371*	*2,791,060*	*15,094*	...	*20,742*	*2,826,896*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
53,022	95,674	7,914	9,953	33,789	27,000	245,366	...	...	(66)	245,300
39,154	**74,499**	**13,637**	**12,086**	**22,503**	**34,129**	**222,890**	**400**	...	**613**	**223,903**
24,075,053	*31,657,734*	*4,029,234*	*3,527,827*	*9,007,789*	*13,164,650*	*95,347,123*	*338,571*	...	*116,749*	*95,802,443*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Access road Atikamekw—C.N.A.	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly and Kaminuriak Caribou management agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and common services Janvier/Chipewyan Prairie for a multi-year agreement between INAC and M.D. of Wood Buffalo	...	...	...	...
	...	...	...	...
	...	...	...	...
Commission for Health and Social services for the First Nations of Quebec and Labrador	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure program	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure rehabilitation—Schefferville	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	9,307	...	...	...
	7,875	...	...	...
	104,435	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
6,148	...	...	...	...	...	*6,148*	...	...	...	*6,148(f)*
...	...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	...	**10**	...	...	**10**
...	...	...	...	...	...	...	*177*	...	...	*177*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	**574**	...	**574**	...	...	...	**574**
...	...	...	...	*1,772*	...	*1,772*	...	...	...	*1,772(f)*
146	...	...	...	...	...	146	...	...	...	146
145	...	...	...	...	...	**145**	...	...	...	**145**
849	...	...	...	...	...	*849*	...	...	...	*849*
70,463	...	...	...	...	...	70,463	...	...	...	70,463
67,156	...	...	...	...	...	**67,156**	...	...	...	**67,156**
906,947	...	...	...	...	...	*906,947*	...	...	...	*906,947*
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	**82**	...	...	...	**82**
1,706	...	...	...	...	...	*1,706*	...	...	...	*1,706*
102	1,738	...	1,908(1)	...	...	3,748	...	...	...	3,748
...	**1,126**	...	**1,070**(1)	...	...	**2,196**	...	...	...	**2,196**
102	*12,821*	...	*8,111*	...	...	*21,034*	...	...	...	*21,034*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,000	...	*106,450*(1)	...	...	...	*107,450*	...	...	...	*107,450(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	**1,670**	...	...	**1,670**
...	...	...	...	...	...	...	*6,753*	...	...	*6,753*
33	...	...	...	...	...	33	...	...	...	33
928	...	...	...	...	...	**928**	...	...	...	**928**
2,685	...	...	...	...	...	*2,685*	...	...	...	*2,685*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	*33,060*	...	...	...	...	*33,060*	...	...	...	*33,060*
...	500	...	...	...	...	500	...	...	...	500
...	**500**	...	...	...	...	**500**	...	...	...	**500**
...	*10,581*	...	...	...	...	*10,581*	...	...	...	*10,581*
...	...	...	...	...	...	9,307	...	...	...	9,307
...	...	...	...	...	...	**7,875**	...	...	...	**7,875**
...	...	...	...	...	...	*104,435*	...	...	...	*104,435*
2,199	...	...	...	...	...	2,199	...	...	...	2,199
2,233	...	...	...	...	...	**2,233**	...	...	...	**2,233**
47,817	...	...	...	...	...	*47,817*	...	...	...	*47,817*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negociations	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Commission	...	...	...	...
	...	...	...	...
	...	...	...	...
Labrador Inuit Agreement	23	...	...	...
	...	...	...	...
	23	...	...	...
Total ministry	9,330	...	...	...
	7,875	...	...	...
	104,458	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Ontario Economic Recovery Initiative	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	1,737	...	...	...	1,737	...	...	...	1,737
...	**...**	**1,764**	**...**	**...**	**...**	**1,764**	**...**	**...**	**...**	**1,764**
...	...	*111,095*	...	...	...	*111,095*	...	...	...	*111,095*
...	...	1,624	...	...	...	1,624	...	...	...	1,624
...	**...**	**200**	**...**	**...**	**...**	**200**	**...**	**...**	**...**	**200**
...	...	*20,477*	...	...	...	*20,477*	...	...	...	*20,477*
...	111,565	...	...	...	...	111,565	...	...	...	111,565
...	**93,902** (1)	**...**	**...**	**...**	**...**	**93,902**	**...**	**...**	**...**	**93,902**
...	*1,359,772*	...	...	...	...	*1,359,772*	...	...	...	*1,359,772*
339	...	...	...	...	...	339	...	...	...	339
406	**...**	**...**	**...**	**...**	**...**	**406**	**...**	**...**	**...**	**406**
4,124	...	...	...	...	...	*4,124*	...	...	...	*4,124*
...	382	...	...	...	...	382	...	...	...	382
...	**331**	**...**	**...**	**...**	**...**	**331**	**...**	**...**	**...**	**331**
...	*3,159*	...	...	...	...	*3,159*	...	...	...	*3,159(f)*
...	667	...	...	...	...	667	...	...	...	667
...	**725**	**...**	**...**	**...**	**...**	**725**	**...**	**...**	**...**	**725**
...	*9,620*	...	...	...	...	*9,620*	...	...	...	*9,620(f)*
...	...	...	...	...	4,694	4,694	...	...	...	4,694
...	**...**	**...**	**...**	**...**	**4,802**	**4,802**	**...**	**...**	**...**	**4,802**
...	...	...	...	...	*26,848*	*26,848*	...	...	...	*26,848*
...	...	...	...	...	...	...	...	...	...	...
2,500	**...**	**...**	**...**	**...**	**...**	**2,500**	**...**	**...**	**...**	**2,500**
2,500	...	...	...	...	...	*2,500*	...	...	...	*2,500*
...	...	...	...	...	...	...	1,125	...	...	1,125
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,220** (1)	**...**	**...**	**1,220**
...	...	...	...	...	...	...	*2,345*	...	...	*2,345*
160	...	...	...	...	...	160	...	...	...	160
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
160	...	...	...	...	...	*160*	...	...	...	*160*
...	...	...	...	...	...	23	...	...	...	23
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*23*	...	...	...	*23*
73,524	114,852	3,361	1,908	...	4,694	207,669	1,139	...	...	208,808
73,450	**1,556**	**1,964**	**...**	**574**	**4,802**	**90,221**	**1,680**	**...**	**...**	**91,901**
972,936	*151,448*	*131,572*	*1,070*	*1,772*	*26,848*	*1,390,104*	*8,150*	...	...	*1,398,254*
...	25,000	...	...	...	...	25,000	...	...	...	25,000
...	**65,170**	**...**	**...**	**...**	**...**	**65,170**	**...**	**...**	**...**	**65,170**
...	*795,771*	...	...	...	...	*795,771*	...	...	...	*795,771*
...	3,324	...	...	...	...	3,324	...	...	...	3,324
...	**2,557**	**...**	**...**	**...**	**...**	**2,557**	**...**	**...**	**...**	**2,557**
...	*8,681*	...	...	...	...	*8,681*	...	...	...	*8,681*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Industrial and regional development	...	...	...	...
	...	**...**	**...**	**...**
	630,651	*310,879*	*690,209*	*561,133*
Tourism co-operative partnership agreements	...	...	...	...
	...	**...**	**...**	**...**
	11,427	*4,493*	*6,611*	*2,907*
Atlantic Canada Opportunities Agency				
Cooperation agreements	8,707	12,919	36,990	15,636
	9,019	**7,183**	**53,894**	**16,150**
	172,252	*103,031*	*176,445*	*177,838*
Cooperation agreements - TAGS/CED	7,531	...	1,578	...
	10,181	**...**	**1,489**	**20**
	27,421	*...*	*6,579*	*983*
Cooperation agreements - TAGS/ER	12,717	...	2,856	791
	13,584	**...**	**2,721**	**463**
	53,641	*...*	*7,437*	*2,224*
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions under the temporary economic reconstruction program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Western Economic Diversification				
Agreement on Asia-Pacific Initiatives	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada Infrastructure Works	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Red River Valley flood proofing and diking enhancements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
5,185	...	...	...	...	...	5,185	...	...	...	5,185
18,198	...	...	...	...	...	**18,198**	...	...	...	**18,198**
487,865	*279,136*	*312,968*	*193,718*	*142,342*	*162,075*	*3,770,976*	*30,708*	...	*13,439*	*3,815,123*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
5,060	*1,281*	...	...	*3,832*	...	*35,611*	*2,894*	...	*4,662*	*43,167(f)*
12	...	...	...	...	...	74,264	...	...	...	74,264
2	...	...	...	...	...	**86,248**	...	...	...	**86,248**
14	*139*	...	...	...	...	*629,719*	...	...	...	*629,719*
...	...	...	...	...	...	9,109	...	...	...	9,109
...	...	...	...	...	...	**11,690**	...	...	...	**11,690**
...	...	...	...	...	...	*34,983*	...	...	...	*34,983*
...	...	...	...	...	...	16,364	...	...	...	16,364
...	...	...	...	...	...	**16,768**	...	...	...	**16,768**
...	...	...	...	...	...	*63,302*	...	...	...	*63,302*
...	...	...	...	...	...	...	...	...	...	...
450	...	...	...	...	...	**450**	...	...	...	**450**
26,201	...	...	...	...	...	*26,201*	...	...	...	*26,201*
15,354	...	...	...	...	...	15,354	...	...	...	15,354
44,730	...	...	...	...	...	**44,730**	...	...	...	**44,730**
609,581	...	...	...	...	...	*609,581*	...	...	...	*609,581*
1,754	...	...	...	...	...	1,754	...	...	...	1,754
4,852	...	...	...	...	...	**4,852**	...	...	...	**4,852**
13,789	...	...	...	...	...	*13,789*	...	...	...	*13,789*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**5,000**	**5,000**	...	...	...	**5,000**
...	...	...	...	...	*60,000*	*60,000*	...	...	...	*60,000*(1)*(f)*
...	...	6,107	552	1,769	9,901	18,329	...	...	...	18,329
...	...	**9,129**	**5,213**	**36,766**	**37,897**	**89,005**	...	...	...	**89,005**
...	...	*81,859*	*69,262*	*207,849*	*260,729*	*619,699*	...	...	...	*619,699*
...	...	2,746	2,504	2,057	...	7,307	...	...	...	7,307
...	...	**3,773**	**1,100**	**5,633**	...	**10,506**	...	...	...	**10,506**(1)
...	...	*8,519*	*3,604*	*10,690*	...	*22,813*	...	...	...	*22,813*(1)
...	...	...	...	...	...	...	...	...	...	...
...	...	**5,400**	...	...	...	**5,400**	...	...	...	**5,400**(1)
...	...	*15,400*	...	...	...	*15,400*	...	...	...	*15,400*(1)*(f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Red River Valley jobs and economic restoration initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Upgrading the Port of Churchill to Hudson Bay Port Company	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Red River Flood Protection Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	28,955	12,919	41,424	16,427
	32,784	**7,183**	**58,104**	**16,633**
	895,392	*418,403*	*887,281*	*745,085*
JUSTICE				
Department				
Fire-arms	...	175	658	934
	610	**218**	**937**	**1,190**
	2,220	*978*	*4,070*	*4,614*
Legal aid	1,557	254	2,831	1,363
	1,571	**248**	**2,859**	**1,327**
	28,122	*4,181*	*53,059*	*24,764*
Native courtworker	81	...	25	...
	103	**...**	**95**	**...**
	1,714	*52*	*558*	*...*
Young offenders assistance juvenile justice	4,925	1,944	5,936	4,640
	4,546	**1,795**	**5,479**	**4,282**
	63,250	*24,923*	*75,443*	*59,449*
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	6,563	2,373	9,450	6,937
	6,830	**2,261**	**9,370**	**6,799**
	95,306	*30,134*	*133,130*	*88,827*
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	233	140	193	206
	226	**158**	**226**	**187**
	16,614	*6,380*	*8,425*	*30,657*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*12,000*	*...*	*...*	*...*	*12,000*	*...*	*...*	*...*	*12,000(f)*(1)
...	...	7,000	...	...	...	7,000	...	...	...	7,000
...	**...**	**800**	**...**	**...**	**...**	**800**	**...**	**...**	**...**	**800**(1)
...	*...*	*7,800*	*...*	*...*	*...*	*7,800*	*...*	*...*	*...*	*7,800*(1)
...	...	24,000	...	...	...	24,000	...	...	...	24,000
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*24,000*	*...*	*...*	*...*	*24,000*	*...*	*...*	*...*	*24,000*
22,305	28,324	39,853	3,056	3,826	9,901	206,990	...	...	...	206,990
68,232	**67,727**	**9,129**	**5,213**	**36,766**	**42,897**	**344,668**	**...**	**...**	**...**	**344,668**
1,142,510	*1,085,008*	*428,800*	*264,080*	*359,656*	*422,804*	*6,649,019*	*33,602*	*...*	*18,101*	*6,700,722*
8,194	6,586	...	...	6	5,729	22,282	...	...	...	22,282
6,892	**5,302**	**200**	**244**	**258**	**4,160**	**20,011**	**97**	**...**	**282**	**20,390**
20,092	*24,725*	*2,464*	*2,190*	*4,567*	*12,935*	*78,855*	*1,137*	*...*	*1,297*	*81,289*
16,535	36,066	4,020	2,481	6,544	9,052	80,703	...	...	...	80,703
16,396	**36,438**	**3,154**	**2,465**	**6,441**	**8,929**	**79,828**	**1,658**	**...**	**427**	**81,913**
306,001	*633,813*	*60,352*	*46,971*	*117,466*	*152,291*	*1,427,020*	*24,435*	*...*	*7,605*	*1,459,060*
457	909	297	500	865	1,023	4,157	...	...	...	4,157
456	**970**	**297**	**500**	**865**	**1,031**	**4,317**	**356**	**...**	**170**	**4,843**
7,760	*13,595*	*5,789*	*6,694*	*18,994*	*17,844*	*73,000*	*6,554*	*...*	*2,167*	*81,721*
30,674	61,277	5,886	7,135	14,973	18,248	155,638	4,461	...	1,061	161,160
26,464	**56,622**	**5,267**	**6,585**	**13,133**	**15,938**	**140,111**	**3,660**	**...**	**979**	**144,750**
440,267	*809,648*	*74,403*	*91,563*	*182,559*	*225,348*	*2,046,853*	*60,937*	*...*	*17,531*	*2,125,321*
...	...	...	...	...	...	...	1,274	668	1,178	3,120
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*...*	*...*	*...*	*...*	*...*	*1,274*	*668*	*1,178*	*3,120*
55,860	104,838	10,203	10,116	22,388	34,052	262,780	5,735	668	2,239	271,422
50,208	**99,332**	**8,918**	**9,794**	**20,697**	**30,058**	**244,267**	**5,771**	**...**	**1,858**	**251,896**
774,120	*1,481,781*	*143,008*	*147,418*	*323,586*	*408,418*	*3,625,728*	*94,337*	*668*	*29,778*	*3,750,511*
161,351	1,615	50,280	205	293	1,130	215,646	153	151	157	216,107
275,770	**31,335**	**38,255**	**3,407**	**12,274**	**1,587**	**363,425**	**154**	**...**	**155**	**363,734**
722,580	*81,862*	*205,263*	*16,109*	*80,535*	*37,427*	*1,205,852*	*4,772*	*151*	*4,750*	*1,215,525*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	2,877	...	...	...
	3,315	...	...	...
	212,703	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,564	...	...	...
	1,203	...	...	...
	28,990	...	...	...
Canada/Nova Scotia Offshore Petroleum Board	...	...	832	...
	...	...	**680**	...
	...	...	*8,192*	...
Forest development sub-agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Mineral development agreement	...	...	...	...
	...	...	...	...
	26,414	*188*	*24,898*	*18,958*
Ontario Ice Storm Recovery Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Ontario Ice Storm Recovery Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	4,441	...	832	...
	4,518	...	**680**	...
	268,107	*188*	*33,090*	*18,958*
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Mortgage and Housing Corporation				
Cost Shared Housing Program (previously Land rental, rural and native housing and low rental accommodation)	60,761	9,503	77,074	46,517
	59,691 (1)	**7,730** (1)	**78,280** (1)	**47,348** (1)
	774,042	*107,035*	*847,161*	*501,765*
Total ministry	60,761	9,503	77,074	46,517
	59,691	**7,730**	**78,280**	**47,348**
	774,042	*107,035*	*847,161*	*501,765*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	2,877	...	...	...	2,877
...	...	...	...	...	...	**3,315**	...	...	...	**3,315**
...	...	...	...	...	...	*212,703*	...	...	...	*212,703*
...	...	...	...	...	...	1,564	...	...	...	1,564
...	...	...	...	...	...	**1,203**	...	...	...	**1,203**
...	...	...	...	...	...	*28,990*	...	...	...	*28,990*
...	...	...	...	...	...	832	...	...	...	832
...	...	...	...	...	...	**680**	...	...	...	**680**
...	...	...	...	...	...	*8,192*	...	...	...	*8,192*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
229,671	*20,511*	...	...	...	*127,665*	*377,847*	...	...	...	*377,847(f)*
...	...	...	...	...	...	...	...	...	...	...
1,722	...	...	...	...	...	**1,722**	...	...	...	**1,722**
103,555	*27,651*	*17,418*	*7,147*	*4,414*	*9,090*	*239,733*	*4,280*	...	*2,956*	*246,969*
1,561,596	...	...	...	...	...	1,561,596	...	...	...	1,561,596
...	...	...	...	...	...	...	...	...	...	...
1,561,596	...	...	...	...	...	**1,561,596**	...	...	...	**1,561,596**
...	1,075,000	...	...	...	...	1,075,000	...	...	...	1,075,000
...	...	...	...	...	...	...	...	...	...	...
...	**1,075,000**	...	...	...	...	**1,075,000**	...	...	...	**1,075,000**
...	...	...	...	...	...	5,273	...	...	...	5,273
1,563,318	**1,075,000**	...	...	...	...	**2,643,516**	...	...	...	**2,643,516**
333,226	*48,162*	*17,418*	*7,147*	*4,414*	*136,755*	*867,465*	*4,280*	...	*2,956*	*874,701*
51	51	...	...	...	...	102	...	...	...	102
27	**88**	...	...	...	...	115	...	...	...	115
2,057	*7,195*	...	...	...	...	9,252	...	...	...	9,252
242,459	517,102	90,377	131,195	82,679	113,528	1,371,195	95,769	...	5,368	1,472,332
203,138(1)	**451,595**(1)	**69,057**(1)	**127,052**(1)	**83,693**(1)	**98,028**(1)	**1,225,612**(1)	**97,007**(1)	...(1)	**4,729**(1)	**1,327,348**(1)
2,459,180	*6,212,201*	*867,543*	*1,569,482*	*1,223,232*	*1,194,217*	*15,755,858*	*1,266,638*	...	*52,270*	*17,074,766*(1)
242,510	517,153	90,377	131,195	82,679	113,528	1,371,297	95,769	...	5,368	1,472,434
203,165	**451,683**	**69,057**	**127,052**	**83,693**	**98,028**	**1,225,727**	**97,007**	...	**4,729**	**1,327,463**
2,461,237	*6,219,396*	*867,543*	*1,569,482*	*1,223,232*	*1,194,217*	*15,765,110*	*1,266,638*	...	*52,270*	*17,084,018*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
SOLICITOR GENERAL				
Department				
Aboriginal policing	38	52	1,572	236
	51	**52**	**1,507**	**96**
	573	*698*	*10,050*	*564*
TRANSPORT				
Department				
Atlantic region freight assistance transition program	4,320	3,008	5,085	548
	5,022	**9,830**	**28,915**	**10,030**
	20,219	*21,374*	*82,777*	*121,078*
Construction on Henri-Bourassa Boulevard	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Highway improvements	...	...	2,033	34,500
	...	**...**	**2,967**	**19,484**
	286,482	*...*	*73,839*	*239,953*
National Safety Code	173	147	284	207
	172	**147**	**284**	**207**
	862	*736*	*1,419*	*1,035*
Outaouais Road Development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Quebec Bridge Maintenance	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Strategic capital investment initiative—Highways and airports	...	...	3,723	...
	...	**...**	**10,586**	**...**
	10,000	*...*	*101,543*	*150,508*
Total ministry	4,493	3,155	11,125	35,255
	5,194	**9,977**	**42,752**	**29,721**
	317,563	*22,110*	*259,578*	*512,574*
Grand total	305,175	53,329	288,121	287,894
	641,844	**35,666**	**208,887**	**129,314**
	6,080,548	*1,259,517*	*5,801,273*	*6,056,129*

Amounts in roman type are 1999-2000 expenditures.
Amounts in **bold face** type are 1998-99 expenditures.
Amounts in *italic* type are expenditures from inception (including 1999-2000 expenditures).

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
14,924	16,318	2,369	5,595	4,392	4,329	49,825	171	415	1,051	51,462
13,843	**14,506**	**2,203**	**6,033**	**4,346**	**4,243**	**46,880**	**837**	**...**	**1,054**	**48,771**
66,871	*158,659*	*34,789*	*41,271*	*39,941*	*36,286*	*389,702*	*5,239*	*415*	*9,172*	*404,528*
17,625	...	...	...	...	...	30,586	...	...	...	30,586
14,123	**...**	**...**	**...**	**...**	**...**	**67,920**	**...**	**...**	**...**	**67,920**
78,001	...	...	...	...	...	*323,449*	...	...	...	*323,449*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
21,000	...	...	...	...	...	*21,000*	...	...	...	*21,000(f)*
...	...	...	...	...	...	36,533	...	...	...	36,533
...	**...**	**...**	**...**	**...**	**...**	**22,451**	**...**	**...**	**...**	**22,451**
410	...	...	...	...	...	*600,684*	...	...	...	*600,684*
524	968	254	265	451	347	3,620	129	...	129	3,878
625	**968**	**253**	**265**	**451**	**347**	**3,719**	**129**	**...**	**129**	**3,977**
3,233	*4,840*	*1,268*	*1,325*	*2,255*	*1,735*	*18,708*	*645*	...	*645*	*19,998*
4,651	...	...	...	...	...	4,651	...	...	...	4,651
6,300	**...**	**...**	**...**	**...**	**...**	**6,300**	**...**	**...**	**...**	**6,300**
12,736	...	...	...	...	...	*12,736*	...	...	...	*12,736*
600	...	...	...	...	...	600	...	...	...	600
600	**...**	**...**	**...**	**...**	**...**	**600**	**...**	**...**	**...**	**600**
2,100	...	...	...	...	...	*2,100*	...	...	...	*2,100*
2,900	...	...	...	...	9	6,632	...	...	...	6,632
296	**23,746**	**...**	**...**	**...**	**137**	**34,765**	**...**	**...**	**...**	**34,765**
77,980	*108,751*	*35,258*	*35,333*	*30,000*	*30,875*	*580,248*	*10,015*	...	*10,072*	*600,335*
26,300	968	254	265	451	356	82,622	129	...	129	82,880
21,944	**24,714**	**253**	**265**	**451**	**484**	**135,755**	**129**	**...**	**129**	**136,013**
195,460	*113,591*	*36,526*	*36,658*	*32,255*	*32,610*	*1,558,925*	*10,660*	...	*10,717*	*1,580,302*
1,348,055	1,184,435	513,604	626,590	397,734	344,653	5,349,590	110,678	2,348	15,147	5,477,763
2,143,010	**1,984,568**	**192,194**	**367,428**	**304,282**	**244,472**	**6,251,665**	**110,559**	**...**	**9,063**	**6,371,287**
32,877,645	*43,946,583*	*7,088,729*	*11,055,822*	*13,201,620*	*15,885,261*	*143,253,127*	*1,788,186*	*2,197*	*255,052*	*145,298,562*

(1) Amends previous year's *Public Accounts of Canada*.

(2) Includes only residual payments or recoveries.

(3) The National Child Benefit was erroneously reported last year as a federal-provincial shared-cost program.

(f) Program completed.

SECTION 12

1999-2000

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

Page

Budgetary details by allotment 12.2
Commissions 12.15
Education costs 12.17
Return on investments.................................. 12.19
Travel expenses of ministers and parliamentary secretaries 12.22

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	$	$
AGRICULTURE AND AGRI-FOOD		
Department		
Vote 1—Operating expenditures—		
Operating budget	501,538,090	498,127,777
Frozen	2,863,374	
Less: revenues netted against expenditures	22,322,827	22,322,827
	482,078,637	*475,804,950*
Vote 5—Capital expenditures—		
Capital	29,239,000	29,243,691
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	127	
	29,238,873	*29,243,691*
Vote 10—Grants and contributions—		
Grants and contributions	983,294,870	860,148,774
Frozen	50,000,000	
	1,033,294,870	*860,148,774*
Statutory amounts	*732,792,286*	*714,923,998*
Total Department	**2,277,404,666**	**2,080,121,413**
Canadian Dairy Commission		
Vote 15—Program expenditures	2,740,579	2,584,682
Canadian Food Inspection Agency		
Vote 20—Operating expenditures and contributions—		
Operating budget	325,543,601	325,533,757
Grants and contributions	129,991	129,991
Frozen	2,506,900	
Less: revenues netted against expenditures	50,942,848	50,942,848
	277,237,644	*274,720,900*
Vote 25—Capital expenditures	*15,464,629*	*4,463,970*
Statutory amounts	*49,310,284*	*49,284,302*
	342,012,557	328,469,172
Total Ministry	**2,622,157,802**	**2,411,175,267**
CANADA CUSTOMS AND REVENUE AGENCY		
Vote 1—Operating expenditures—		
Operating budget	2,464,766,976	2,402,836,983
Compensation to Canada Post Corporation	8,743,000	7,756,717
Retroactive lump-sum payments—		
Operating budget	3,967,000	3,619,000
Yukon First Nations—Termination of tax exemption—		
Operating budget	965,000	685,000
Treaty-based exemptions non-residents corporation—		
Operating budget	1,136,000	402,000
Accrual accounting for tax revenues project—		
Operating budget	475,000	288,000
Enhanced registered plans program—		
Operating budget	1,266,000	1,266,000
Officers powers and personal protection training—		
Operating budget	5,650,000	3,612,000
Re-engineering project—		
Operating budget	45,266,000	45,266,000
Addressing annual intake of A/R—		
Operating budget	8,697,000	7,550,000
Taxation migration rules—		
Operating budget	6,910,000	2,752,000
Frozen	571,430	
Less: revenues netted against expenditures	138,540,000	135,424,000
	2,409,873,406	*2,340,609,700*
Vote 5—Capital expenditures	*15,727,000*	*15,721,283*
Vote 10—Contributions	*95,000,000*	*94,900,627*
Statutory amounts	*484,090,224*	*483,938,024*
Total Ministry	**3,004,690,630**	**2,935,169,634**
CANADIAN HERITAGE		
Department		
Vote 1—Operating expenditures—		
Operating budget	173,205,752	168,739,545
Frozen	1,759,250	
Less: revenues netted against expenditures	3,998,000	3,392,442
	170,967,002	*165,347,103*
Vote 5—Grants and contributions	*701,971,964*	*701,828,866*
Statutory amounts	*24,518,721*	*18,812,150*
Total Department	**897,457,687**	**885,988,119**
Canada Council		
Vote 20—Payments to the Canada Council	116,584,000	116,583,500
Canadian Broadcasting Corporation		
Vote 25—Payments to the Canadian Broadcasting Corporation for operating expenditures	*764,715,000*	*764,714,999*
Vote 30—Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 35—Payments to the Canadian Broadcasting Corporation for capital expenditures—		
Other operating costs	110,472,001	110,472,001

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Frozen	24,694,000	
	135,166,001	*110,472,001*
	903,881,001	879,187,000
Canadian Film Development Corporation		
Vote 40—Payments to the Canadian Film Development Corporation	78,900,000	78,993,375
Canadian Museum of Civilization		
Vote 45—Payments to the Canadian Museum of Civilization for operating and capital expenditures	47,344,439	47,344,439
Canadian Museum of Nature		
Vote 50—Payments to the Canadian Museum of Nature for operating and capital expenditures	21,657,866	21,657,866
Canadian Radio-television and Telecommunications Commission		
Vote 55—Program expenditures—		
Operating budget	32,512,393	32,445,969
Frozen	91,272	
Less: revenues netted against expenditures	29,321,000	29,321,000
	3,282,665	*3,124,969*
Statutory amounts	*5,129,556*	*5,123,000*
	8,412,221	8,247,969
National Archives of Canada		
Vote 60—Program expenditures—		
Operating budget	41,844,348	41,573,801
Grants and contributions	1,765,000	1,764,779
	43,609,348	*43,338,580*
Statutory amounts	*6,161,883*	*6,115,213*
	49,771,231	49,451,793
National Arts Centre Corporation		
Vote 65—Payments to the National Arts Centre Corporation	24,915,000	24,915,000
National Battlefields Commission		
Vote 70—Program expenditures—		
Operating budget	9,090,347	8,827,210
Capital	105,000	105,000
Frozen	315,000	
	9,510,347	*8,932,210*
Statutory amounts	*1,256,292*	*1,256,292*
	10,766,639	10,188,502
National Capital Commission		
Vote 75—Payment to the National Capital Commission for operating expenditures	*40,042,000*	*40,042,000*
Vote 80—Payment to the National Capital Commission for capital expenditures	*54,099,000*	*54,099,000*
Vote 85—Payment to the National Capital Commission for grants and contributions—		
Other operating costs	13,260,000	13,260,000
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	22	
	13,259,978	*13,260,000*
	107,400,978	107,401,000
National Film Board		
Vote 90—National Film Board Revolving Fund—Operating loss—		
Operating budget	70,556,653	67,592,192
Grants and contributions	329,837	329,837
Less: revenues netted against expenditures	8,900,000	8,528,511
	61,986,490	*59,393,518*
Statutory amounts	*14,825,954*	*624,109*
	76,812,444	60,017,627
National Gallery of Canada		
Vote 95—Payments to the National Gallery of Canada for operating and capital expenditures	*33,272,681*	*33,272,681*
Vote 100—Payment to the National Gallery of Canada for the purchase of objects for the collection	*3,000,000*	*3,000,000*
	36,272,681	36,272,681
National Library		
Vote 105—Program expenditures—		
Operating budget	29,513,370	29,513,370
Grants and contributions	36,059	36,059
Frozen	84,689	
	29,634,118	*29,549,429*
Statutory amounts	*3,940,361*	*3,936,572*
	33,574,479	33,486,001
National Museum of Science and Technology		
Vote 110—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,320,575	20,320,575(1)

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Parks Canada Agency		
Vote 115—Program expenditures—		
Operating budget	286,874,845	269,511,415
Grants and contributions	4,552,725	4,552,725
Frozen	573,698	
	292,001,268	*274,064,140*
Vote 120—Payments to the New Parks and Historic Sites Account	*12,000,000*	*12,000,000*
Statutory amounts	*110,595,223*	*102,355,317*
	414,596,491	388,419,457
Public Service Commission		
Vote 125—Program expenditures—		
Operating budget	*107,749,670*	*104,960,461*
Statutory amounts	*22,333,296*	*14,656,335*
	130,082,966	119,616,796
Status of Women—Office of the Co-ordinator		
Vote 130—Operating expenditures—		
Operating budget	*11,787,855*	*11,414,142*
Vote 135—Grants	*8,250,000*	*8,250,000*
Statutory amounts	*1,190,710*	*1,190,710*
	21,228,565	20,854,852
Total Ministry	**2,999,979,263**	**2,908,946,552**
CITIZENSHIP AND IMMIGRATION		
Department		
Vote 1—Operating expenditures—		
Operating budget	405,688,448	392,461,316
Year 2000 contingency funding	5,538,600	4,851,597
Interim federal health program	26,545,000	24,039,864
Frozen	9,019,066	
	446,791,114	*421,352,777*
Vote 2b—Write-off of outstanding immigration loans	*2,493,494*	*2,441,943*
Vote 5—Capital expenditures—		
Capital	2,967,400	2,904,054
Year 2000 contingency funding	4,032,600	2,094,070
	7,000,000	*4,998,124*
Vote 10—Grants and contributions	*421,833,417*	*366,532,901*
Statutory amounts	*60,566,728*	*60,521,211*
Total Department	**938,684,753**	**855,846,956**
Immigration and Refugee Board of Canada		
Vote 15—Program expenditures—		
Operating budget	76,669,470	76,131,865
Frozen	615,398	
	77,284,868	*76,131,865*
Statutory amounts	*11,811,795*	*11,803,652*
	89,096,663	87,935,517
Total Ministry	**1,027,781,416**	**943,782,473**
ENVIRONMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	527,759,045	522,988,659
Y2K	5,800,000	5,800,000
Frozen	3,335,298	
Less: revenues netted against expenditures	74,877,000	72,350,813
	462,017,343	*456,437,846*
Vote 5—Capital expenditures—		
Capital	36,583,825	36,266,491
Y2K	3,000,000	3,000,000
Frozen	3,000,000	
	42,583,825	*39,266,491*
Vote 10—Grants and contributions—		
Grants and contributions	168,499,822	167,787,891
Frozen	35,989	
	168,535,811	*167,787,891*
Statutory amounts	*56,551,097*	*56,493,304*
Total Department	**729,688,076**	**719,985,532**
Canadian Environmental Assessment Agency		
Vote 15—Program expenditures—		
Operating budget	14,014,468	10,309,563
Grants and contributions	454,951	454,951
Frozen	168,692	
Less: revenues netted against expenditures	3,604,000	344,003
	11,034,111	*10,420,511*
Statutory amounts	*995,325*	*995,130*
	12,029,436	11,415,641
Total Ministry	**741,717,512**	**731,401,173**
FINANCE		
Department		
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 1—Program expenditures—		
Operating budget	78,822,932	76,721,296
Frozen	370,423	
Less: revenues netted against expenditures	6,394,000	6,167,603
	72,799,355	*70,553,693*
Vote 5—Grants and contributions	*472,300,000*	*399,660,046*
Vote 6a—Payment to the Export Development Corporation	*600,000*	*583,552*
Statutory amounts	*877,550,156*	*620,743,824*
	1,423,249,511	1,091,541,115

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
PUBLIC DEBT PROGRAM		
Statutory amounts	45,310,326,422	45,310,326,422
FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Vote 20—Transfer payments to the territorial governments	*1,401,800,000*	*1,401,707,359*
Statutory amounts	*22,862,308,760*	*22,862,308,760*
	24,264,108,760	24,264,016,119
Total Department	**70,997,684,693**	**70,665,883,656**
Auditor General		
Vote 25—Program expenditures—		
Operating budget	49,150,720	48,814,381
Grants and contributions	380,000	376,958
Frozen	145,727	
	49,676,447	*49,191,339*
Vote 30—Salary of the Auditor General—		
Operating budget	*212,810*	*212,810*
Statutory amounts	*7,510,303*	*7,510,303*
	57,399,560	56,914,452
Canadian International Trade Tribunal		
Vote 35—Program expenditures—		
Operating budget	*7,638,786*	*7,353,072*
Statutory amounts	*1,354,000*	*1,354,000*
	8,992,786	8,707,072
Office of the Superintendent of Financial Institutions		
Vote 40—Program expenditures—		
Operating budget	50,152,550	49,362,077
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	42,821	
revenues netted against expenditures	48,399,000	47,764,454
	1,710,729	*1,597,623*
Statutory amounts	*72,010,762*	*6,328,893*
	73,721,491	7,926,516
Total Ministry	**71,137,798,530**	**70,739,431,696**
FISHERIES AND OCEANS		
Vote 1—Operating expenditures—		
Operating budget	993,522,084	938,576,329
Other operating costs	9,000,000	7,096,659
Frozen	11,206,692	
Less: revenues netted against expenditures	54,139,000	47,583,633
	959,589,776	*898,089,355*
Vote 5—Capital expenditures	*129,843,000*	*123,115,343*
Vote 10—Grants and contributions—		
Grants and contributions	320,572,683	252,624,284
Frozen	548,790	
	321,121,473	*252,624,284*
Statutory amounts	*106,464,370*	*105,166,644*
Total Ministry	**1,517,018,619**	**1,378,995,626**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
Vote 1—Operating expenditures—		
Operating budget	959,371,781	922,810,776
Year 2000 contingencies abroad	713,000	538,575
Frozen	22,791,298	
Less: revenues netted against expenditures	23,673,000	15,113,810
	959,203,079	*908,235,541*
Vote 5—Capital expenditures—		
Capital	119,283,400	118,476,434
Year 2000 contingencies abroad	3,250,400	2,443,047
Frozen	7,300,000	
	129,833,800	*120,919,481*
Vote 10—Grants and contributions	*424,350,946*	*408,707,609*
Vote 11a—Forgiveness of debt	*45,000,000*	*41,015,331*
Statutory amounts	*122,367,061*	*108,586,832*
Total Department	**1,680,754,886**	**1,587,464,794**
Canadian Commercial Corporation		
Vote 15—Program expenditures	17,549,000	17,548,179
Canadian International Development Agency		
Vote 20—Operating expenditures—		
Operating budget	109,040,925	108,707,302
Frozen	14,765	
	109,055,690	*108,707,302*
Vote 21b—Forgiveness of debt	*13,626,969*	*13,626,969*
Vote 25—Capital expenditures	*20,500,000*	*19,799,898*
Vote 30—Grants and contributions	*1,465,461,383*	*1,457,442,063*
Statutory amounts	*262,843,119*	*262,832,236*
	1,871,487,161	1,862,408,468
Export Development Corporation		
Vote 41a—Increased authority to contingent liability ceiling	*1*	
Statutory amounts	*21,856,853*	*21,856,853*
	21,856,854	21,856,853
International Development Research Centre		
Vote 45—Payments to the International Development Research Centre	87,019,000	87,019,000

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
International Joint Commission		
Vote 50—Program expenditures—		
Operating budget	6,021,016	5,694,617
Frozen	175,000	
	6,196,016	*5,694,617*
Statutory amounts	*494,000*	*494,000*
	6,690,016	6,188,617
NAFTA Secretariat, Canadian Section		
Vote 55—Program expenditures—		
Operating budget	*2,109,611*	*1,681,168*
Statutory amounts	*138,000*	*138,000*
	2,247,611	1,819,168
Northern Pipeline Agency		
Vote 60—Program expenditures—		
Operating budget	237,431	202,767
Frozen	5,569	
	243,000	*202,767*
Statutory amounts	*22,000*	*22,000*
	265,000	224,767
Total Ministry	**3,687,869,528**	**3,584,529,846**
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Operating budget	13,830,466	13,692,978
Grants and contributions	11,000	
Frozen	27,472	
	13,868,938	*13,692,978*
Statutory amounts	*1,633,060*	*1,622,626*
Total Ministry	**15,501,998**	**15,315,604**
HEALTH		
Department		
Vote 1—Operating expenditures—		
Operating budget	598,207,804	586,384,453
Capital	2,973,395	2,973,395
Aboriginal health—		
Operating budget	158,284,021	155,972,833
Capital	1,486,000	1,270,200
Revenues netted against expenditures	(9,083,000)	(6,776,833)
Non-insured health services	416,159,400	416,159,400
Year 2000 contingency planning funding	5,286,000	3,186,000
Frozen	3,993,279	
Less: revenues netted against expenditures	57,049,000	54,277,072
	1,120,257,899	*1,104,892,376*
Vote 5—Grants and contributions—		
Grants and contributions	332,452,576	332,426,764
Aboriginal health—		
Grants and contributions	532,030,653	532,030,653
	864,483,229	*864,457,417*
Statutory amounts	*926,160,566*	*925,944,331*
Total Department	**2,910,901,694**	**2,895,294,124**
Hazardous Materials Information Review Commission		
Vote 10—Program expenditures—		
Operating budget	*1,804,548*	*1,683,618*
Statutory amounts	*185,800*	*185,800*
	1,990,348	1,869,418
Medical Research Council		
Vote 15—Operating expenditures—		
Operating budget	*13,188,774*	*13,188,774*
Vote 20—Grants	*296,325,000*	*296,284,639*
Statutory amounts	*1,031,649*	*1,031,000*
	310,545,423	310,504,413
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Operating budget	2,996,422	2,840,515
Public hearings	353,131	353,131
	3,349,553	*3,193,646*
Statutory amounts	*474,610*	*474,000*
	3,824,163	3,667,646
Total Ministry	**3,227,261,628**	**3,211,335,601**
HUMAN RESOURCES DEVELOPMENT		
Department		
CORPORATE SERVICES PROGRAM		
Vote 1—Program expenditures—		
Operating budget	517,187,570	514,026,337
Year 2000 contingency planning funding	8,500,000	
Frozen	6,200,000	
Less: revenues netted against expenditures	366,689,519	359,091,465
	165,198,051	*154,934,872*
Statutory amounts	*33,210,893*	*32,997,467*
	198,408,944	187,932,339
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	1,198,034,446	1,190,669,274
Frozen	4,000,000	
Less: revenues netted against expenditures	977,511,096	971,498,000
	224,523,350	*219,171,274*
Vote 10—Grants and contributions—		
Grants and contributions	958,346,952	884,036,944
Frozen	23,003,000	
	981,349,952	*884,036,944*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*1,215,222,383*	*1,215,222,383*
	2,421,095,685	2,318,430,601
LABOUR PROGRAM		
Vote 15—Program expenditures—		
Operating budget	47,611,734	46,988,117
Grants and contributions	2,696,000	2,175,931
Frozen	537,683	
	50,845,417	*49,164,048*
Statutory amounts	*60,951,108*	*60,951,108*
	111,796,525	110,115,156
INCOME SECURITY PROGRAM		
Vote 20—Program expenditures—		
Operating budget	246,268,802	224,956,016
Less: revenues netted against expenditures	158,921,880	141,987,097
	87,346,922	*82,968,919*
Statutory amounts	*23,445,541,314*	*23,445,541,314*
	23,532,888,236	23,528,510,233
Total Department	**26,264,189,390**	**26,144,988,329**
Canada Industrial Relations Board		
Vote 25—Program expenditures—		
Operating budget	*9,514,454*	*9,065,345*
Statutory amounts	*1,297,927*	*1,295,000*
	10,812,381	10,360,345
Canadian Artists and Producers Professional Relations Tribunal		
Vote 30—Program expenditures—		
Operating budget	1,334,551	1,007,905
Frozen	250,000	
	1,584,551	*1,007,905*
Statutory amounts	*142,000*	*142,000*
	1,726,551	1,149,905
Canadian Centre for Occupational Health and Safety		
Vote 35—Program expenditures—		
Operating budget	8,884,343	7,043,733
Less: revenues netted against expenditures	5,841,000	4,086,115
	3,043,343	*2,957,618*
Statutory amounts	*476*	*476*
	3,043,819	2,958,094
Total Ministry	**26,279,772,141**	**26,159,456,673**

	Allotments	Expenditures
	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Operating budget	83,140,744	80,874,662
Grants and contributions	458,000	458,000
	83,598,744	*81,332,662*
Statutory amounts	*8,542,964*	*8,541,586*
	92,141,708	89,874,248
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	262,886,753	255,082,350
Frozen	2,500,109	
	265,386,862	*255,082,350*
Vote 6a—Debt write-off	*1*	
Vote 7b—Debt forgiveness	*1,115,886*	*1,115,886*
Vote 10—Capital expenditures	*3,137,391*	*3,093,497*
Vote 15—Grants and contributions	*3,979,245,819*	*3,977,653,436*
Statutory amounts	*186,300,950*	*153,550,353*
	4,435,186,909	4,390,495,522
NORTHERN AFFAIRS PROGRAM		
Vote 35—Operating expenditures—		
Operating budget	117,735,845	113,646,630
Frozen	528,946	
	118,264,791	*113,646,630*
Vote 36b—Debt write-off	*14,627*	*14,626*
Vote 40—Grants and contributions	*77,489,061*	*77,128,390*
Vote 45—Payments to Canada Post Corporation	*15,734,173*	*15,734,173*
Statutory amounts	*10,283,711*	*10,275,306*
	221,786,363	216,799,125
Total Department	**4,749,114,980**	**4,697,168,895**
Canadian Polar Commission		
Vote 50—Program expenditures—		
Operating budget	931,687	916,075
Grants and contributions	18,000	17,250
	949,687	*933,325*
Statutory amounts	*87,000*	*87,000*
	1,036,687	1,020,325
Total Ministry	**4,750,151,667**	**4,698,189,220**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
INDUSTRY		
Department		
Vote 1—Operating expenditures—		
Operating budget	559,489,961	535,657,132
Year 2000—Industry's preparedness	12,052,000	8,925,352
Airline restructuring review	3,858,360	2,536,896
Less: revenues netted against expenditures	33,958,268	33,958,268
	541,442,053	*513,161,112*
Vote 5—Grants and contributions—		
Grants and contributions	1,442,492,000	1,425,294,125
Frozen	45,000,000	
	1,487,492,000	*1,425,294,125*
Statutory amounts	*170,703,268*	*129,986,163*
Total Department	**2,199,637,321**	**2,068,441,400**
Atlantic Canada Opportunities Agency		
Vote 20—Operating expenditures—		
Operating budget	52,737,762	50,076,156
Frozen	250,389	
	52,988,151	*50,076,156*
Vote 25—Grants and contributions	*238,687,331*	*238,687,331*
Statutory amounts	*16,223,650*	*16,206,365*
	307,899,132	304,969,852
Canadian Space Agency		
Vote 30—Operating expenditures—		
Operating budget	*100,442,792*	*98,719,098*
Vote 35—Capital expenditures—		
Personnel	4,637,790	4,637,790
Capital	205,224,617	203,883,454
Frozen	15,323,720	
Less: revenues netted against expenditures	4,100,000	2,910,264
	221,086,127	*205,610,980*
Vote 40—Grants and contributions	*25,011,000*	*24,956,066*
Statutory amounts	*5,315,565*	*5,307,462*
	351,855,484	334,593,606
Competition Tribunal		
Vote 45—Program expenditures—		
Operating budget	*1,385,569*	*1,319,684*
Statutory amounts	*118,000*	*118,000*
	1,503,569	1,437,684
Copyright Board		
Vote 50—Program expenditures—		
Operating budget	*1,569,022*	*1,567,900*
Statutory amounts	*125,000*	*125,000*
	1,694,022	1,692,900

	Allotments	Expenditures
	$	$
Economic Development Agency of Canada for the Regions of Quebec		
Vote 55—Operating expenditures—		
Operating budget	32,421,270	30,863,958
Frozen	78,990	
	32,500,260	*30,863,958*
Vote 60—Grants and contributions—		
Grants and contributions	156,243,149	146,789,729
Terp—Saguenay/Lac St-Jean	5,073,000	1,753,897
Frozen	26,801,000	
	188,117,149	*148,543,626*
Statutory amounts	*78,598,199*	*78,586,531*
	299,215,608	257,994,115
Enterprise Cape Breton Corporation		
Vote 65—Payments to the Enterprise Cape Breton Corporation—		
Other operating costs	8,566,000	8,565,720
Frozen	2,000,000	
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	280	
	10,565,720	8,565,720
National Research Council of Canada		
Vote 70—Operating expenditures—		
Operating budget	266,184,535	264,993,383
Y2K	1,950,000	775,000
Frozen	2,263,115	
	270,397,650	*265,768,383*
Vote 75—Capital expenditures—		
Capital	42,947,200	42,938,551
Y2K	1,050,000	990,000
	43,997,200	*43,928,551*
Vote 80—Grants and contributions	*141,030,000*	*140,955,910*
Statutory amounts	*108,912,571*	*92,867,739*
	564,337,421	543,520,583
Natural Sciences and Engineering Research Council		
Vote 85—Operating expenditures—		
Operating budget	20,948,387	20,703,839
Frozen	29,226	
	20,977,613	*20,703,839*
Vote 90—Grants	*526,896,076*	*526,895,998*
Statutory amounts	*2,252,496*	*2,248,597*
	550,126,185	549,848,434
Social Sciences and Humanities Research Council		
Vote 95—Operating expenditures—		
Operating budget	9,899,568	9,669,225
Frozen	60,758	
	9,960,326	*9,669,225*
Vote 100—Grants	*114,996,000*	*114,996,000*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*1,159,864*	*1,159,638*
	126,116,190	125,824,863
Standards Council of Canada		
Vote 105—Payments to the Standards Council of Canada	5,330,000	5,330,000
Statistics Canada		
Vote 110—Program expenditures—		
Operating budget	375,107,039	364,777,464
Grants and contributions	560,800	560,800
Less: revenues netted against expenditures	74,000,000	67,836,268
	301,667,839	*297,501,996*
Statutory amounts	*58,377,261*	*58,377,261*
	360,045,100	355,879,257
Western Economic Diversification		
Vote 115—Operating expenditures— Operating budget	*41,096,937*	*39,151,058*
Vote 120—Grants and contributions—		
Grants and contributions	156,153,900	145,360,223
Frozen	15,800,000	
	171,953,900	*145,360,223*
Statutory amounts	*30,680,562*	*30,680,191*
	243,731,399	215,191,472
Total Ministry	**5,022,057,151**	**4,773,289,886**
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Operating budget	229,863,985	229,863,985
Firearms program— Operating budget	102,475,514	102,475,514
Drug prosecution fund— Operating budget	19,782,648	19,782,648
Youth justice renewal initiative— Operating budget	10,207,657	7,769,025
Frozen	608,382	
	362,938,186	*359,891,172*
Vote 5—Grants and contributions—		
Grants and contributions	53,118,884	53,988,320
Legal aid services	79,827,507	80,702,507
Youth justice renewal fund	11,150,557	4,842,323
Firearms program	22,390,330	22,282,023
Youth justice cost-sharing agreements	161,161,443	161,161,443
Frozen	3,844,790	
	331,493,511	*322,976,616*
Statutory amounts	*33,334,066*	*33,325,700*
Total Department	**727,765,763**	**716,193,488**
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Operating budget	15,619,941	15,618,356
Pay equity— Operating budget	944,400	636,194
	16,564,341	*16,254,550*
Statutory amounts	*2,183,117*	*2,181,933*
	18,747,458	18,436,483
Canadian Human Rights Tribunal		
Vote 15—Program expenditures—		
Operating budget	3,987,169	3,262,959
Pay equity— Operating budget	629,433	584,268
Frozen	88,688	
	4,705,290	*3,847,227*
Statutory amounts	*72,000*	*72,000*
	4,777,290	3,919,227
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures—		
Operating budget	5,599,109	5,238,081
JAIN—Operating budget	651,167	651,167
Frozen	50,675	
Less: revenues netted against expenditures	275,000	227,040
	6,025,951	*5,662,208*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	898,854	897,694
Frozen	2,669	
	901,523	*897,694*
Statutory amounts	*249,155,559*	*249,155,559*
	256,083,033	255,715,461
Federal Court of Canada		
Vote 30—Program expenditures—		
Operating budget	29,566,021	29,473,940
Aboriginal cases in Vancouver	239,739	239,739
	29,805,760	*29,713,679*
Statutory amounts	*4,186,418*	*4,184,969*
	33,992,178	33,898,648
Law Commission of Canada		
Vote 35—Program expenditures— Operating budget	*3,000,500*	*2,763,346*
Statutory amounts	*150,000*	*150,000*
	3,150,500	2,913,346

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Offices of the Information and Privacy Commissioners of Canada		
Vote 40—Program expenditures—		
Operating budget	8,943,580	8,695,908
Legal fees	125,000	111,752
	9,068,580	*8,807,660*
Statutory amounts	*1,124,283*	*1,123,000*
	10,192,863	9,930,660
Supreme Court of Canada		
Vote 45—Program expenditures—		
Operating budget	13,075,081	12,000,505
125th anniversary	140,150	137,118
	13,215,231	*12,137,623*
Statutory amounts	*5,015,407*	*5,001,516*
	18,230,638	17,139,139
Tax Court of Canada		
Vote 50—Program expenditures—		
Operating budget	*11,582,457*	*10,533,468*
Statutory amounts	*1,230,380*	*1,229,798*
	12,812,837	11,763,266
Total Ministry	**1,085,752,560**	**1,069,909,718**
NATIONAL DEFENCE		
Vote 1—Operating expenditures—		
Operating budget	8,163,709,256	8,163,709,256
Operation ABACUS—Contingency planning for year 2000 operations	237,944,837	97,940,000
National contingency planning group	19,335,169	13,531,180
Frozen	5,165	
Less: revenues netted against expenditures	384,057,562	384,057,562
	8,036,936,865	*7,891,122,874*
Vote 5—Capital expenditures—		
Capital	2,302,579,897	2,242,178,087
Operation ABACUS—Contingency planning for year 2000 operations	79,188,496	29,025,000
National contingency planning group	1,459,000	1,235,484
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	7,509,150	
	2,375,718,243	*2,272,438,571*
Vote 10—Grants and contributions—		
Grants and contributions	380,598,968	375,233,170
Frozen	165,099,150	
	545,698,118	*375,233,170*
Statutory amounts	*982,903,642*	*982,886,971*
Total Ministry	**11,941,256,868**	**11,521,681,586**

	Allotments	Expenditures
	$	$
NATURAL RESOURCES		
Department		
Vote 1—Operating expenditures—		
Operating budget	471,431,989	454,705,697
Capital	4,080,000	3,630,128
Frozen	1,971,188	
Less: revenues netted against expenditures	22,193,000	20,763,173
	455,290,177	*437,572,652*
Vote 5—Grants and contributions	*140,287,455*	*136,305,724*
Statutory amounts	*86,602,982*	*59,289,526*
Total Department	**682,180,614**	**633,167,902**
Atomic Energy Control Board		
Vote 15—Program expenditures—		
Operating budget	47,466,880	46,673,112
Grants and contributions	668,267	668,267
Frozen	141,986	
	48,277,133	*47,341,379*
Statutory amounts	*6,404,374*	*6,404,374*
	54,681,507	53,745,753
Atomic Energy of Canada Limited		
Vote 20—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—		
Other operating costs	122,150,000	122,150,000
Frozen	8,000,000	
	130,150,000	122,150,000
Cape Breton Development Corporation		
Vote 22—Payments to the Cape Breton Development Corporation for operating and capital expenditures	85,900,000	78,000,000
National Energy Board		
Vote 25—Program expenditures—		
Operating budget	*27,291,470*	*26,921,357*
Statutory amounts	*4,576,184*	*4,576,184*
	31,867,654	31,497,541 (1)
Total Ministry	**984,779,775**	**918,561,196**
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Operating budget	30,986,400	30,985,957
Grants and contributions	155,064	152,892
Frozen	134,536	
	31,276,000	*31,138,849*
Statutory amounts	*20,053,142*	*20,053,142*
	51,329,142	51,191,991

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
House of Commons		
Vote 5—Program expenditures—		
Operating budget	163,376,495	161,375,984
Grants and contributions	835,364	835,364
Less: revenues netted against expenditures	1,107,000	884,704
	163,104,859	*161,326,644*
Statutory amounts	*88,949,453*	*88,949,453*
	252,054,312	250,276,097
Library of Parliament		
Vote 10—Program expenditures—		
Operating budget	20,234,183	19,687,996
Less: revenues netted against expenditures	203,000	202,446
	20,031,183	*19,485,550*
Statutory amounts	*3,019,000*	*3,019,000*
	23,050,183	22,504,550
Total Ministry	**326,433,637**	**323,972,638**
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Operating budget	73,767,186	73,555,302
Grants and contributions	5,092,000	4,027,581
Year 2000 contingency planning funding	2,000,000	1,909,000
Frozen	344,653	
	81,203,839	*79,491,883*
Statutory amounts	*9,751,632*	*9,742,819*
Total Department	**90,955,471**	**89,234,702**
Canadian Centre for Management Development		
Vote 5—Program expenditures—		
Operating budget	11,209,776	10,922,679
Grants and contributions	175,000	175,000
	11,384,776	*11,097,679*
Statutory amounts	*6,708,007*	*6,702,134*
	18,092,783	17,799,813
Canadian Intergovernmental Conference Secretariat		
Vote 10—Program expenditures—		
Operating budget	*3,566,796*	*3,406,983*
Statutory amounts	*341,093*	*341,093*
	3,907,889	3,748,076
Canadian Transportation Accident Investigation and Safety Board		
Vote 15—Program expenditures—		
Operating budget	36,432,164	35,671,405
Frozen	500,000	
	36,932,164	*35,671,405*
Statutory amounts	*3,488,103*	*3,456,335*
	40,420,267	39,127,740
Chief Electoral Officer		
Vote 20—Program expenditures—		
Operating budget	*3,166,949*	*2,831,893*
Statutory amounts	*34,201,284*	*34,201,239*
	37,368,233	37,033,132
Commissioner of Official Languages		
Vote 25—Program expenditures—		
Operating budget	*10,254,597*	*9,924,109*
Statutory amounts	*1,535,071*	*1,535,071*
	11,789,668	11,459,180
Millennium Bureau of Canada		
Vote 30—Operating expenditures—		
Operating budget	12,340,198	12,115,414
Frozen	54,802	
	12,395,000	*12,115,414*
Vote 35—Contributions—		
Grants and contributions	48,671,212	33,727,201
Frozen	20,433,790	
	69,105,002	*33,727,201*
Statutory amounts	*600,000*	*600,000*
	82,100,002	46,442,615
National Round Table on the Environment and the Economy		
Vote 40—Program expenditures—		
Operating budget	*3,212,738*	*3,034,396*
Statutory amounts	*285,325*	*285,325*
	3,498,063	3,319,721
Public Service Staff Relations Board		
Vote 45—Program expenditures—		
Operating budget	*5,107,633*	*4,752,625*
Statutory amounts	*771,176*	*770,000*
	5,878,809	5,522,625
Security Intelligence Review Committee		
Vote 50—Program expenditures—		
Operating budget	1,779,800	1,663,493
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	7,916	
	1,771,884	*1,663,493*
Statutory amounts	*146,000*	*146,000*
	1,917,884	1,809,493

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
The Leadership Network		
Vote 55—Program expenditures—		
Operating budget	10,619,370	8,194,885
Frozen	96,880	
	10,716,250	*8,194,885*
Statutory amounts	*586,000*	*586,000*
	11,302,250	8,780,885
Total Ministry	**307,231,319**	**264,277,982**
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	806,868,283	788,150,604
Other operating costs	1,393,093,198	1,233,452,431
Grants and contributions	3,981,275	3,952,048
Frozen	676,987	
Less: revenues netted against expenditures	507,009,017	507,009,017
	1,697,610,726	*1,518,546,066*
Vote 5—Capital expenditures	*377,776,000*	*272,806,348*
Vote 6b—Government Telecommunications and Informatics Services Revolving Fund	*1*	
Statutory amounts	*855,070,292*	*35,329,462*
	2,930,457,019	1,826,681,876
CROWN CORPORATIONS PROGRAM		
Vote 10—Payments to Old Port of Montreal Corporation Inc.	*24,326,000*	*24,326,000*
Vote 15—Payments to Queens Quay West Land Corporation	*3,045,000*	*3,000,000*
	27,371,000	27,326,000
Total Department	**2,957,828,019**	**1,854,007,876**
Canada Information Office		
Vote 20—Program expenditures—		
Operating budget	16,695,039	16,694,752
Grants and contributions	2,772,536	2,301,500
Frozen	115,637	
	19,583,212	*18,996,252*
Statutory amounts	*917,000*	*917,000*
	20,500,212	19,913,252
Canada Mortgage and Housing Corporation		
Vote 25—Operating expenditures	*1,927,985,000*	*1,927,985,000*
Vote 26b—Increased borrowing authority	*1*	
	1,927,985,001	1,927,985,000
Canada Post Corporation		
Vote 30—Payments to the Canada Post Corporation for special purposes	22,210,000	22,210,000
Total Ministry	**4,928,523,232**	**3,824,116,128**
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Operating budget	36,279,333	35,306,391
Frozen	72,008	
	36,351,341	*35,306,391*
Vote 5—Grants and contributions—		
Grants and contributions	44,898,200	44,678,203
Frozen	1,060,001	
	45,958,201	*44,678,203*
Statutory amounts	*2,843,995*	*2,843,995*
Total Department	**85,153,537**	**82,828,589**
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Operating budget	*179,066,474*	*178,203,150*
Statutory amounts	*34,649*	*30,014*
	179,101,123	178,233,164
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Operating budget	1,102,738,446	1,102,730,157
Grants and contributions	3,794,816	3,794,816
Frozen	8,534,893	
	1,115,068,155	*1,106,524,973*
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	*117,500,000*	*111,291,365*
Statutory amounts	*152,231,629*	*144,313,077*
	1,384,799,784	1,362,129,415
National Parole Board		
Vote 25—Program expenditures—		
Operating budget	24,707,883	24,351,468
Grants and contributions	35,000	35,000
Frozen	80,761	
	24,823,644	*24,386,468*
Statutory amounts	*3,912,300*	*3,912,300*
	28,735,944	28,298,768
Office of the Correctional Investigator		
Vote 30—Program expenditures—		
Operating budget	1,892,935	1,776,492
Frozen	59,468	
	1,952,403	*1,776,492*
Statutory amounts	*231,000*	*231,000*
	2,183,403	2,007,492

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Royal Canadian Mounted Police		
Vote 35—Law enforcement—Operating expenditures—		
Operating budget	1,769,280,917	1,741,102,790
Grants and contributions	1,390,000	1,313,123
Frozen	8,414,336	
Less: revenues netted against expenditures	789,794,911	789,794,911
	989,290,342	*952,621,002*
Vote 40—Law enforcement—Capital expenditures—		
Capital	119,450,798	119,450,798
Frozen	1,532,202	
	120,983,000	*119,450,798*
Statutory amounts	*276,085,916*	*273,824,256*
	1,386,359,258	1,345,896,056
Royal Canadian Mounted Police External Review Committee		
Vote 45—Program expenditures—		
Operating budget	778,133	599,359
Frozen	12,901	
	791,034	*599,359*
Statutory amounts	*60,000*	*60,000*
	851,034	659,359
Royal Canadian Mounted Police Public Complaints Commission		
Vote 50—Program expenditures—		
Operating budget	7,684,021	7,303,328
Frozen	59,582	
	7,743,603	*7,303,328*
Statutory amounts	*413,000*	*413,000*
	8,156,603	7,716,328
Total Ministry	**3,075,340,686**	**3,007,769,171**
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Operating budget	493,418,945	477,305,151
Frozen	809,320	
Less: revenues netted against expenditures	348,069,774	348,069,774
	146,158,491	*129,235,377*
Vote 5—Capital expenditures	*76,380,000*	*70,492,425*
Vote 10—Grants and contributions	*283,864,001*	*273,920,537*
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.	*28,079,000*	*28,011,000*
Vote 20—Payments to Marine Atlantic Inc.	*114,828,000*	*114,750,000*
Vote 25—Payments to VIA Rail Canada Inc.	*170,304,000*	*170,304,000*
Statutory amounts	*119,372,964*	*117,211,079*
Total Department	**938,986,456**	**903,924,418**

	Allotments	Expenditures
	$	$
Canadian Transportation Agency		
Vote 30—Program expenditures—		
Operating budget	19,338,548	19,122,058
Grants and contributions	4,000	4,000
Frozen	62,355	
	19,404,903	*19,126,058*
Statutory amounts	*3,151,591*	*3,149,170*
	22,556,494	22,275,228
Civil Aviation Tribunal		
Vote 35—Program expenditures— Operating budget	*941,527*	*894,001*
Statutory amounts	*98,000*	*98,000*
	1,039,527	992,001
Total Ministry	**962,582,477**	**927,191,647**
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	132,936,404	129,757,769
International year 2000 preparedness initiatives—		
Operating budget	6,297,965	6,297,965
Year 2000 compliance requirements and contingency planning	2,303,900	2,303,900
Frozen	1,143,519	
Less: revenues netted against expenditures	1,816,499	1,816,499
	140,865,289	*136,543,135*
Vote 2—Grants and contributions	*36,028,000*	*36,339,454*
Statutory amounts	*13,145,178*	*13,145,178*
	190,038,467	186,027,767
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies— Frozen	*416,750,447*	
Vote 10—Government-wide initiatives	*2,174,779*	
Vote 15—Collective agreements— Operating budget	*40,676,563*	
	459,601,789	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 20—Public service insurance—		
Other operating costs	902,582,000	740,936,294
Grants and contributions	244,000	126,136

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures
	$	$
Less: revenues netted against expenditures	56,585,000	56,408,384
	846,241,000	*684,674,046*
Statutory amounts	*265,669,510*	*265,669,510*
	1,111,910,510	950,343,556
Total Ministry	**1,761,550,766**	**1,136,371,323**
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	293,507,384	292,620,164
Other health purchased services—Personnel	4,003,965	4,003,965
Other health purchased services	339,453,242	335,829,499
Frozen	800,793	
	637,765,384	*632,453,628*
Vote 5—Grants and contributions	*1,420,426,000*	*1,401,783,607*
Statutory amounts	*32,977,367*	*32,975,986*
	2,091,168,751	2,067,213,221
VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Vote 10—Program expenditures—Operating budget	*7,989,928*	*7,985,930*
Statutory amounts	*1,414,000*	*1,414,000*
	9,403,928	9,399,930
Total Ministry	**2,100,572,679**	**2,076,613,151**
GRAND TOTAL	**153,507,781,884**	**149,561,483,791**

---

(1) The amounts shown in the ministerial sections Canadian Heritage (National Museum of Science and Technology) and Natural Resources (National Energy Board) differs by $19,575 and $74,374 respectively. Those changes could not be made due to production constraints.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	302,000	306,493	2,255,514	1,664,924	4,528,931

This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.

---

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member..

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1999-2000 Expenditures
	$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R (Commissioner)	76,723
Bellegarde J D (Co-chairperson)	52,104
Corcoran C (Commissioner)	31,826
Harper E (Commissioner)	71,892
Prentice J E (Co-chairperson)	50,866
Purdy S G (Commissionner)	23,082
	306,493

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	6	50,487	100	95,295	3,150	149,032
CANADA CUSTOMS AND REVENUE AGENCY[3]	2	17,967				17,967
CANADIAN HERITAGE						
National Archives of Canada	4	55,408		2,639		58,047
National Library	1	11,633				11,633
Parks Canada Agency	6	109,665	26,247	7,419	5,117	148,448
Public Service Commission	6	50,342		6,754	330	57,426
CITIZENSHIP AND IMMIGRATION						
Department	3	70,343		37,075	370	107,788
ENVIRONMENT						
Department	2	21,458		610		22,068
FISHERIES AND OCEANS	7	56,074	5,782	69,406	637	131,899
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	3	27,778				27,778
Canadian International Development Agency	8	98,175		28,236		126,411
HEALTH						
Department	16	1,958	42,585	46,922	250	91,715
Medical Research Council	1	6,371		5,120		11,491
HUMAN RESOURCES DEVELOPMENT						
Department	16	125,328	11,227	34,731		171,286
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	10	189,618	3,680	29,317	2,038	224,653
INDUSTRY						
Department	18	417,016	43,440	88,376	78,912	627,744
Atlantic Canada Opportunities Agency	1	73,000		31,000		104,000
Copyright Board	1			1,489		1,489
Economic Development Agency of Canada for the Regions of Quebec	1	12,092		1,889	340	14,321
Statistics Canada	4			21,837	1,850	23,687

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
JUSTICE						
Department	6	99,234		4,027	1,803	105,064
Federal Court of Canada	2	73,749		5,349		79,098
NATIONAL DEFENCE	28	608,886	101,490	290,797	757	1,001,930
NATURAL RESOURCES						
Department	5	227,275	17,725	98,917		343,917
National Energy Board	2	29,384		3,209		32,593
PARLIAMENT						
House of Commons	1	13,898				13,898
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	1	23,500		2,900		26,400
SOLICITOR GENERAL						
Correctional Service	22	508,596		27,217	1,087	536,900
National Parole Board	1	1,800		944		2,744
TRANSPORT						
Department	4	28,744		5,379	400	34,523
VETERANS AFFAIRS	1	9,092				9,092
Total	189	3,018,871	252,276	946,854	97,041	4,315,062

(1) Includes allowances in lieu of pay.
(2) Includes book allowances.
(3) Formerly National Revenue.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

		Amount realized in 1999-2000 (1)
		$
CONSOLIDATED ACCOUNTS—		
Atomic Energy of Canada Limited		458,797
CASH AND ACCOUNTS RECEIVABLE—		
Interest on bank deposits		459,902,254
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account—		
Transfer of profit		1,934,670,824
International Monetary Fund—Subscriptions—		
Transfer of profit		151,918,666
Total foreign exchange accounts		2,086,589,490
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations—		
Business Development Bank of Canada—		
Dividends		6,010,000
Canada Mortgage and Housing Corporation		562,348,895
Farm Credit Corporation		86,804,165
		655,163,060
Other—		
Bank of Canada—		
Transfer of profit		1,766,092,296
Canada Lands Company Limited—		
Dividends		26,677,000
Canada Ports Corporation—		
Interest	$ 11,794	
Dividends	121,523	
		133,317
Interport Loan Fund—		
Transfer of profit	$ 1,350,810	
Transfer of surplus	14,000,000	
		15,350,810
Canada Post Corporation—		
Dividends		12,600,000
Canadian Dairy Commission		1,586,939
Cape Breton Development Corporation		1,113,332
Halifax Port Authority—		
Other		345,740
Montreal Port Authority—		
Interest	$ 64,052	
Other	2,567,331	
		2,631,383
Montreal Port Corporation—		
Dividends		168,417
Port Alberni Port Authority—		
Other		34,850
Prince Rupert Port Authority—		
Other		105,748
Prince Rupert Port Corporation—		
Dividends		359,858
Saint John Port Authority—		
Other		155,085
Saint John Port Corporation—		
Dividends		1,744
St. John's Port Authority—		
Other		46,544
St. John's Port Corporation—		
Dividends		17,142
Trois-Rivières Port Authority—		
Other		45,893
Vancouver Port Authority—		
Other		3,027,381
		64,401,183
Total enterprise Crown corporations		2,485,656,539
Joint and mixed enterprises—		
Petro-Canada Limited—		
Dividends		17,780,438
National governments including developing countries—		
Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance		2,597,634
Development of export trade (loans administered by the Export Development Corporation)—Foreign Affairs and International Trade		116,028,962
Jamaica—Finance		2,421,371
Thailand Financial Assistance Loan—Finance		33,340,598
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946		1,464,739
Deferred interest		4,215,862
Total national governments including developing countries		160,069,166
International organizations—		
International Monetary Fund—		
Enhanced Structural Adjustment Facility		53,840,301
Provincial and territorial governments—		
NEWFOUNDLAND—		
Finance—		
Municipal Development and Loan Board		81,540
Industry—		
Atlantic Development Board carry-over projects		28,984
Atlantic Provinces Power Development Act		3,096,933
		3,207,457

RETURN ON INVESTMENTS—*Continued*

	Amount realized in 1999-2000 [1]
	$
NOVA SCOTIA—	
Finance—	
Municipal Development and Loan Board	9,217
Industry—	
Atlantic Provinces Power Development Act	65,067
Atlantic Canada Opportunities Agency—	
Special areas and highways agreement	28,537
	102,821
PRINCE EDWARD ISLAND—	
Finance—	
Municipal Development and Loan Board	13,601
Industry—	
Atlantic Canada Opportunities Agency—	
Comprehensive development plan agreement	366,836
	380,437
NEW BRUNSWICK—	
Finance—	
Municipal Development and Loan Board	72,870
Industry—	
Atlantic Development Board carry-over projects	849,626
Atlantic Canada Opportunities Agency—	
Special areas and highways agreement	138,356
	1,060,852
QUEBEC—	
Finance—	
Federal-provincial fiscal arrangements	58,944
Municipal Development and Loan Board	788,868
	847,812
SASKATCHEWAN—	
Agriculture and Agri-Food—	
Agricultural service centres	55,363
Finance—	
Municipal Development and Loan Board	1,858
	57,221
ALBERTA—	
Finance—	
Municipal Development and Loan Board	*33,909*
BRITISH COLUMBIA—	
Finance—	
Municipal Development and Loan Board	*31,066*
YUKON TERRITORY—	
Indian Affairs and Northern Development—	
Government of the Yukon Territory	*19,997*
Total provincial and territorial governments	5,741,572

	Amount realized in 1999-2000 [1]
	$
Other loans, investments and advances—	
Loans and accountable advances—	
Foreign Affairs and International Trade—	
Personnel posted abroad	*458,452*
Other—	
Agriculture and Agri-Food—	
Construction of multi-purpose exhibition buildings	396,118
Citizenship and Immigration—	
Transportation and assistance loans	803,804
Finance—	
Ottawa Civil Service Recreational Association	3,469
Indian Affairs and Northern Development—	
Inuit loan fund	224
Indian economic development fund	789,366
Council for Yukon Indians	610,524
Native claimants	5,603,542
National Defence—	
Canadian Forces housing projects	23,301
Transport—	
Hamilton harbour commissioners	2,578
St Lawrence Seaway Management Corporation	100,657
Veterans Affairs—	
Veterans' Land Act Fund—	
Advances	33,420
	8,367,003
Total other loans, investments and advances	8,825,455
Total loans, investments and advances	**2,731,913,471**
OTHER ACCOUNTS—	
Canadian Heritage—	
Canadian Heritage Revolving Funds	310,146
Foreign Affairs and International Trade—	
Interest on mission bank accounts	225,196
Indian Affairs and Northern Development—	
Indian housing assistance fund—	
On-reserve housing—Interest on guaranteed loans	144,926
Esso Ltd—Norman Wells Project profits	61,323,690
Industry—	
General development agreement—Other dividends	1,501
National Defence—	
Interest on loans to employees posted abroad	590,444
Interest earned from funds on deposit with suppliers	20,120
Natural Resources—	
Natural Resources Revolving Funds	7,768
Public Works and Government Services—	
Consulting and Audit Canada Revolving Fund	203,000
Government Telecommunications and Informatics Services Revolving Fund	496,200
Optional Services Revolving Fund	1,543,144
Solicitor General—	
Correctional Service—CORCAN Revolving Fund	1,428,400

RETURN ON INVESTMENTS—*Concluded*

		Amount realized in 1999-2000 [1]
		$
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad—		
Interest. . . . . $	9,167	
Transfer of profit	149,285	
		158,452
Total other accounts.		**66,452,987**
TOTAL RETURN ON INVESTMENTS		**5,345,316,999**

	Amount realized in 1999-2000 [1]
	$
Summary—	
Interest.	1,345,745,233
Transfer of profits	3,915,505,571
Transfer of surpluses	14,000,000
Dividends	63,737,623
Other	6,328,572
Total	**5,345,316,999**

---

[1] The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 1999-2000";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount
		$
AGRICULTURE AND AGRI-FOOD		
Minister—		
Hon L Vanclief	1	33,956
Secretary of State (Agriculture and Agri-Food, Fisheries and Oceans)—		
Hon G Normand	1	27,919(1)
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—		
Hon A Mitchell	1	26,471
Parliamentary Secretary—		
J McGuire	1	14,331
CANADA CUSTOMS AND REVENUE AGENCY(2)		
Minister—		
Hon H S Dhaliwal	1	15,772
Hon M Cauchon	1	12,618
Parliamentary Secretary—		
E Phinney	1	753
CANADIAN HERITAGE		
Minister—		
Hon S Copps	1	134,387
Secretary of State (Amateur Sport)—		
Hon D Coderre	1	36,867
Secretary of State (Multiculturalism)—		
Hon H Fry	1	7,668
Secretary of State (Parks)—		
Hon A Mitchell	1	22,367
Secretary of State (Status of Women)—		
Hon H Fry	1	7,668
Parliamentary Secretary—		
M Bélanger	1	24,921
CITIZENSHIP AND IMMIGRATION		
Ministers—		
Hon L Robillard	1	18,985
Hon E Caplan	1	36,031
Parliamentary Secretary—		
A Telegdi	1	9,634
ENVIRONMENT		
Ministers—		
Hon D Anderson	1	48,212
Hon C Stewart	1	14,173
Parliamentary Secretary—		
P Torsney	1	4,552
FINANCE		
Minister—		
Hon P Martin	1	53,012
Secretary of State (International Financial Institutions)—		
Hon J Peterson	1	58,468
FISHERIES AND OCEANS		
Ministers—		
Hon D Anderson	1	15,081
Hon H S Dhaliwal	1	17,346
Parliamentary Secretaries—		
W Easter	1	410
L D O'Brien	1	8,376
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Minister of Foreign Affairs—		
Hon L Axworthy	1	133,310
Parliamentary Secretaries—		
J Reed	1	838
D Paradis	1	610
Ministers for International Trade—		
Hon S Marchi	1	10,013
Hon P S Pettigrew	1	30,854
Parliamentary Secretary—		
B Speller	1	511
Minister for International Cooperation—		
Hon D Marleau	20	26,329
Hon M Minna	20	58,072
Secretary of State (Latin America and Africa)—		
Hon D Kilgour	1	81,281
Secretary of State (Asia and Pacific)—		
Hon R Chan	1	43,693

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —*Concluded*

	Vote	Amount
		$
Parliamentary Secretaries—		
E Bellemare	20	4,845
D Paradis	20	184
HEALTH		
Minister—		
Hon A Rock	1	73,026
Parliamentary Secretaries—		
E Caplan	1	4,184
Y Charbonneau		3,355
HUMAN RESOURCES DEVELOPMENT		
Ministers of Human Resources Development—		
Hon P S Pettigrew	1	20,976
Hon J Stewart	1	30,089
Minister of Labour—		
Hon C Bradshaw	1	53,557
Secretary of State (Children and Youth)—		
Hon E Blondin-Andrew	1	46,233
Parliamentary Secretary—		
J Longfield	1	2,706
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon R D Nault	1	83,167
Hon J Stewart	1	15,338
Parliamentary Secretary—		
D Iftody	1	23,350
INDUSTRY		
Minister—		
Hon J Manley	1	108,501
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon M Cauchon	55	8,355
Secretaries of State (Science, Research and Development)—		
Hon R J Duhamel	1	26,396
Hon G Normand	1	76,745
Secretary of State (Western Economic Diversification) (Francophonie)—		
Hon R J Duhamel	115	9,251
Parliamentary Secretary—		
J Cannis	1	7,503
W Lastewka	1	8,918
JUSTICE		
Minister of Justice and Attorney General of Canada—		
Hon A McLellan	1	40,371
Parliamentary Secretary—		
J Maloney	1	326
NATIONAL DEFENCE		
Minister—		
Hon A Eggleton	1	78,223
Parliamentary Secretary—		
R Bertrand	1	9,600

	Vote	Amount
		$
NATURAL RESOURCES		
Minister—		
Hon R E Goodale	1	77,995
Minister for the Canadian Wheat Board—		
Hon R E Goodale	1	2,713
Parliamentary Secretaries—		
G Byrne	1	6,052
B St. Denis	1	10,635
PRIVY COUNCIL		
Prime Minister—		
Rt Hon J Chrétien	1	9,578
Deputy Prime Minister—		
Hon H Gray	1	37,455
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon S Dion	1	64,652
Leader of the Government in the House of Commons—		
Hon D Boudria	1	44,569
Leaders of the Government in the Senate—		
Hon J B Boudreau	1	33,508
Hon Senator A B Graham	1	42,063
PUBLIC WORKS AND GOVERNMENT SERVICES		
Minister—		
Hon A Gagliano	15	4,160
SOLICITOR GENERAL		
Solicitor General of Canada—		
Hon L MacAulay	1	58,791
Parliamentary Secretary—		
J Saada	1	1,332
Correctional Service—		
Minister—		
Hon L MacAulay	1	4,595
TRANSPORT		
Minister—		
Hon D M Collenette	1	77,166
Parliamentary Secretary—		
S Dromisky	1	7,485
TREASURY BOARD		
President of the Treasury Board and Minister responsible for Infrastructure—		
Hon M Massé	1	156
Hon L Robillard	1	15,948
VETERANS AFFAIRS		
Ministers—		
Hon G S Baker	1	46,729
Hon F J Mifflin	1	20,721
Parliamentary Secretary—		
B Wood	1	8,962

---

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State, The Hon. G Normand, include those of the Secretary of State (Fisheries and Oceans).

(2) Formerly National Revenue.

SECTION 13

1999-2000

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

CONTENTS

Page

Foreign Affairs and International Trade
  Expenditures for Canadian representation at international conferences and meetings 13.2
  Travel expenses for Canadian representation at international conferences and meetings 13.3
Human Resources Development
  Compensation payments and administration expenses... 13.8
Parliament
  Statement of sessional and expense allowances, and of travel and research expenses paid in 1999-2000 ..... 13.9
  Statement of sessional and expense allowances, and of travel expenses paid in 1999-2000 .... 13.11
  Salaries of parliamentary secretaries to ministers paid in 1999-2000 .... 13.15
Privy Council
  Salaries and allowances to Ministers of State and Secretaries of State 13.16
  Statement of expenditures—Statutory expenses of electoral events 13.17
  Details of expenditures—November 1999 by-election... 13.17
  Details of expenditures—Windsor—St.Clair by-election....................................... 13.17
Solicitor General
  Expenditures by institution 13.18
Treasury Board
  Details of amounts transferred to other ministries to supplement provisions of other votes............... 13.21

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	$
Asia-Pacific Economic Cooperation Council (APEC) Ministerial Meeting in New Zealand	242,775
Association of Southeast Asian Nation (ASEAN) in Singapore	20,920
Canada-European Union (CDA-EU) Ministerial Meeting held in Helsinki	19,524
Commonwealth Ministers Action Group Meeting (CMAG)	6,621
Commonwealth Ministers Action Group (CMAG) Meeting in Pakistan	27,918
Conference of the Ministers of la Francophonie in Paris	32,126
Conference—Economic and Social Council (ECOSOC) in Geneva	262,516
Minister of Foreign Affairs visit to Maputo Mozambique	29,635
Minister of Foreign Affairs 8-H Group Bergen Norway	2,574
Minister of International Trade to Japan QUAD Ministerial Meetings	34,094
North Atlantic Treaty Organization (NATO) Ministerial Conference held in Brussels	36,978
Organization of American States (OAS) in Guatemala	44,457
Organization for Economic Cooperation and Development (OECD) Ministers of Education in Tokyo	12,575
Organization for Economic Cooperation and Development (OECD) Ministerial Meeting Paris	21,682
Prime Minister's visit to the Asia-Pacific Economic Cooperation (APEC) Summit held in Aukland	435,467
Prime Minister's visit to Belfast, Ireland, Austria	1,081,321
Prime Minister's visit to Detroit Lansing Michigan	85,896
Prime Minister's visit for "Facility Pact Summit" in Rome, Sarajevo	244,016
Prime Minister's visit to the G-8 in Cologne	425,843
Prime Minister's visit to Japan for Team Canada	4,975,292
Prime Minister's visit to Mexico	352,265
Prime Minister's visit to Senegal and Nigeria	608,169
Prime Minister's visit to South Africa for the Commonwealth Heads of Government Meeting (CHOGM)	672,432
Prime Minister's visit to Turkey for the Organization for Security and Co-operation in Europe (OSCE)	876,482
Prime Minister's visit to Washington North Atlantic Treaty Organization (NATO Summit)	73,296
Start-up cost and advance team, Prime Minister's Atlantic Team Canada to Boston	16,436
Start-up cost for G-8 summit to Okinawa	44,361
Start-up cost and advance team visit of Prime Minister to Middle East	487,410
Start-up cost for Prime Minister's visit to Panama and L.A.	6,793
Start-up cost for Nuclear Non-Proliferation Treaty in New York (hotel deposit)	11,000
United Nations Educational Scientific and Cultural Organization (UNESCO) 30th Conference in Geneva	117,588
United Nations Commission on Human Rights (UNCHR) 55th Session	131,716
United Nation Commission on Human Rights (UNCHR) 56th Session in Geneva	13,371
United Nations General Assembly (UNGA) 54th Session held in New York	278,694
United Nations Secretary General's visit to New York "Friend of Kosovo"	10,403
Womens Conference on la Francophonie held in Luxembourg	68,827
World Trade Organization (WTO) Ministerial Conference in Budapest	9,452
World Trade Organization (WTO) Ministerial Conference held in Seattle	299,791
Miscellaneous	25,606
Total	12,146,322

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	$
Asia-Pacific Economic Cooperation Council (APEC) Ministerial Meeting in New Zealand	*96,833*
House of Commons	
Axworthy Hon. L.,	
Foreign Affairs and International Trade	
Mickey D., Yang G., Saunders P., Neri P., Johnstone B.V., Fuller P., LaTorre J., Carre S., Sillifant J.R., Hepburn L.K.,	
Other	
Kiriloff N., Young T.,	
Association of Southeast Asian Nation (ASEAN) in Singapore	*13,185*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Christianson S., Brown D., Taylor S., Mulder R.C.,	
Canada-European Union (CDA-EU) Ministerial Meeting held in Helsinki	*16,891*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Taylor E., Harvard J., Thomson L., Kada R.,	
Commonwealth Ministers Action Group Meeting (CMAG)	*6,621*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Brown D., Christianson S.	
Commonwealth Ministers Action Group (CMAG) Meeting in Pakistan	*20,702*
House of Commons	
Axworthy Hon. L., Rocheleau Y./M.P., Nunziata J.V./M.P.,	
Foreign Affairs and International Trade	
Cayer, R.L., Brown D., McNiven S., Scown H., Johnstone B.V., Plouffe G., Christianson S.,	
Conference of the Ministers of la Francophonie in Paris	*27,347*
House of Commons	
Duhamel Hon R., Godin Y.	
Foreign Affairs and International Trade	
Farmer V.,	
Western Economic Diversification	
Robidoux F.	
Conference—Economic and Social Council (ECOSOC) in Geneva	*101,562*
House of Commons	
Harvard J./M.P. Blondin-Andrew, Hon. E.	
Canadian International Development Agency	
McGill H.	
Human Resources Development	
Marshall M., Littlechild W., Saint-Cyr G.,	
Foreign Affairs and International Trade	
Markham C.N., Bahamondes R., Golberg E., Patterson K., Chatsis D., Lachance A., Dubeau G.	
Minister of Foreign Affairs visit to Maputo Mozambique	*25,468*
House of Commons	
Axworthy, Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Pappas A., Hickey D.	
Minister of Foreign Affairs 8-H Group Bergen Norway	*1,150*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V.	
Minister of International Trade to Japan QUAD Ministerial Meetings	*27,908*
House of Commons	
Penson C./M.P., Thompson G./M.P., Marchi Hon. S.	
Foreign Affairs and International Trade	
Lessard M.V., Blake, S.	
North Atlantic Treaty Organization (NATO) Ministerial Conference held in Brussels	*9,327*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Ross M., Hoeppna J.	
Organization of American States (OAS) in Guatemala	*36,079*
House of Commons	
Axworthy Hon. L., Guimond M./M.P., Lefebvre R./M.P., Kilgour Hon. D./M.P.	
Foreign Affairs and International Trade	
Pappas C.L., Marder J.K., Marder J., Sheck C.L., Lobo M., Kadas R., Hickey D., Johnstone B.V.	
Organization for Economic Cooperation and Development (OECD) Ministers of Education in Tokyo	*8,219*
Government of Prince Edward Island	
Gillian Hon. J. Chester	
Organization for Economic Cooperation and Development (OECD) Ministerial Meeting Paris	*9,616*
House of Commons	
Solomon J.L./M.P., Speller R./M.P.	
Foreign Affairs and International Trade	
McNiven A., Paul D.A.	
Prime Minister's visit to the Asia-Pacific Economic Cooperation (APEC) Summit held in Aukland	*333,737*
House of Commons	
Chrétien Rt. Hon. J.	
Privy Council Office/Prime Minister's Office	
Cameron D., Robillard L., Abellana A., Legros G., Bird S., Kergin M., Angelakos C., Begin S., Bergeron M., Bertrand J., Bilodeau J.-F., Ducros F., Duquette N., Galarneau S., Hartley B., Larocque D., MacIntyre J., Murphy D., Parisot P., Pelletier J., SaraivaT.	
Foreign Affairs and International Trade	
Hepburn L., Portelance R., Beauregard M., Caron J., Carre S., Conley M., Dube N., Fuller P., Goodings S., Gwozdecky M., Latorre J., Lavergne S., Martin M., Mulder R., Panthaky J., Paul D., Reeder N., Sillifant J., St-Onge M., Yang G.	
Royal Canadian Mounted Police	
Babineau A., Boileau B., Brazeau P., Brousseau L., Cote S., Crockett A., Dallaire R., Lafond D., Lukca M., Menard P., Mouton F., Rivard Y., Squance J.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
National Defence	
Monk G., Beers D., Burns R., Dumouchel S., Fielding M., Fournier R., Journeaux S., Joyce J., Kinnear J., Legace B., Lemay P., Maurice B., Rose B., Rost K., St. John., D., Vincent P., Yeo D.	
Prime Minister's visit to Belfast, Ireland, Austria	*931,216*
House of Commons	
Chrétien Rt. Hon. J.	
Privy Council Office/Prime Minister's Office	
Angelakos C., Bergeron M., Bertrand J-F., Bilodeau J-F., Bird S., Boyer C., Brooman K., Chytil L., Clugston M., Cameron D., Chrétien C., Cober D., Daigneault M., Deschambault D., Donolo P., Ducros F., Duquette N., Edmonds K., Faubert M., Foster M., Galarneau S.,Hartley B., Hosek C., Kergin M., Laurin A., Legros G., MacIntyre J., Malone N., Mongeon J., Murphy D., Parenteau E., Parisot P., Pelletier J., Pilon T., Prurakowski T., Read C., Robillard L., Saraiva T., Schryburt C., Séguin B., Simpson A. Sparkes P., Wilson T	
Foreign Affairs and International Trade	
Lemieux P., Théberge N., Lessard M., Ferreida W., Swartman L., Bell J., Côté B., Dargis M., Dawson M., Duval J.-M., Gerin-Lajoie M., McGovern P., Hepburn L., Kern M., Miron C., Dundon J., Obrien K., Bovery J., Mongey G., Scott G.	
Royal Canadian Mounted Police	
McDonnel P., Brazeau J-P., Champagne D., Cloutier R., Crockett A., Deschènes N., Guérin M., Jande G., Lemay R., Petit J., Primeau M., Rivest A., Robert S., Sweet D.	
National Defence	
Brodeur L., Savoie P., Valiquette E., Klassen R.	
Prime Minister's visit to Detroit Lansing Michigan	*61,073*
House of Commons	
Chrétien Rt. Hon J.	
Privy Council Office/Prime Minister's Office	
Angelakos C., Brooman K., Galarneau S., Laurin A., Legros G., Hartley B., Carisse J-M., Read C., Bégin S.	
Prime Minister's visit for "Facility Pact Summit" in Rome, Sarajevo	*96,786*
House of Commons	
Chrétien Rt Hon J., Marchi Hon S.	
Privy Council Office/Prime Minister's Office	
Cameron O., Pilon T., Prusakowski T., Hartley B., Kergin M., Simpson A., Bégin S., Bilodeau J-F., Carisse J-M., Daigneault M., Deschambault D., Lamontagne S., Legros G., Parisot P.	
Foreign Affairs and International Trade	
Lemieux P., Théberge N., Marchi L., Knill A., Swartman L., Bell J., Coté B., Dawson M., Duval J.M., Ljungar K., McGovern P., Gill D., Landry G., Dubeau G., Kern M., Lachance A., Campbell D., Wright J.	
Royal Canadian Mounted Police	
Brazeau J-P., Brousseau L., Corrigan B., Côté S., Deschêne N., Giguère P., Kless M., Laflamme D., Lucka M., Montecino A., Robert S., Sabourin G., St-Jacques S., Montecino A., Giguère P., Corrigan B., Gibbon T., Meilleur J., Ménard P., Mouton F.	
National Defence	
Aman R., Baraniecki E., Brown A., Hamel C., Holmes V., Klassen R., Lagace B., Lemay P., Maurice R., Murphy B., Murphy P., Price B., Ruff R., Stuart K., Swyers G., Townsend R., Vincent P., Brodeau P., Fournier R., Gautreau D., Gosselin J., Guillemette L., Kinnear J., Lapierre S., Lavigne L., Rose B., Roy D.	
Prime Minister's visit to the G-8 in Cologne	*206,099*
House of Commons	
Chrétien Rt. Hon. J.	
Privy Council Office/Prime Minister's Office	
Angelakos C., Bilodeau J-F., Bird S., Boyer C., Brooman K., Carisse J-M., Chrétien C., Cameron D., Cober D., Daigneault M., Deschambault D., Donolo P., Ducros F., Duquette N., Edmonds K., Faubert M., Galarneau S., Hosek C., Kergin M., Laurin A., Legros G., Malone N., MacIntyre J., Mongeon J., Parenteau E., Pelletier J., Pilon T., Prusakowski T., Read C., Robillard L., Saraiva T., Séguin B., Schryburt C., Sparkes P., Wilson T.	
Foreign Affairs and International Trade	
Beauchamp R., Lemieux P., Johnston V., Côté B., Lessard M., Alexander C., Blandford L., Brannen E., Clarke W., Conley M., Glasgow L., Gompf J., Houle M., Johnson J., Jobin S., Koop B., Mank R., McRae R., Panthanky J., Philips K., Robert C., Plunket D., Rooney M., Sabatino L., Seguin G., Thompson R., Udell J., Wheeler S., Wright J., Beaupré R., Broadbridge J.	
Royal Canadian Mounted Police	
Beaudoin R., Brettschneider R., Champagne D., Crockett A., Grenier A., L'heureux D., Lemay R., Marcotte M., Marion A., Montecino A., Mudie P., Pessot R., Proulx P., Teolis P.	
National Defence	
Boulegon K., Braconnier S., Nolan R-F., Klassen R., Baraniecki E., Brown A., Ennis R.,Gilmore D., Hamel C., Hook D., Janelle L., Lapierre S., Lavigne L., Macdonald R., Mornan A., Murphy B., Renaud J., Rioux P., Ross S., Townsend S.	
Prime Minister's visit to Japan for Team Canada	*3,710,406*
House of Commons	
Chrétien Rt. Hon. J.	
Privy Council Office/Prime Minister's Office	
Séguin B., Read C., Clugston M., Chrétien C., Simpson A., Boyer C., Bird S., Angelakos C., MacIntyre J., Galarneau S., Cober D., Faubert M., Daigneault M., Pilon T., Chytil L., Laurin A., Bergeron M., Bertrand J., Bilodeau J-F.,	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

$

Deschambault D., Ducros F., Duquette N.,
Hartley B., Kergin M., Murphy D., Parisot P.,
Pelletier J., Saraiva T., Schryburt C., Smith T.,
Sparkes P., Abellana A., Brooman K.,
Legros G., Wilson T., Prusakowski T.
Foreign Affairs and International Trade
Desmarais L., Dubois C., Turcotte A.,
Guigère-Misawa F., Edwards L., Comeau D.,
Archambault R., Ledwidge J., Horton D.,
Nakamura C., Bobiash D., McDonald M.,
Mowatt M., Philips G., Turner D., Seta Y.,
Shimada F., Shimizu T., Shimomura T.,
Muto M., Kanao K., Beauchamp R., Dubeau G.,
Kern M., Portelance R., Lessard M., Burchett I.,
Branch L., Gaetan L., Guttman T., Johns M.,
Buchan G., Gleddie G., England K., Villanueva S.,
Bell J., Caron J., Christoff J., Demers C.,
Faussurier A., Huber M., Johnston D., Kalil N.,
Lavergne L., Lessard C., Litalien Y., McGovern P.,
Meunier G., Miron C., Morgan K., Mundy J.,
O'Brien K., Plouffe L., Wright R., Schumacher B & D.,
Beck S., Billings D., Brown B., Chowdhury S.,
Henkee-Poole K., Hills R., Lai A., Mar L., Menzies J.,
Montaigne P., Pinney S., Robson W., Virtue A.,
Zakka E., Qureshi S., Lebel J., Théberge N.
National Defence
Georgantopoulos C., Beers D., Burns R.,
Dumouchel S., Fielding M., Fournier R.,
Journeaux S., Joyce J., Kinnear K., Lagace B.,
Lemay P., Maurice R., Rose B., Rost K.,
St-John D., Vincent P., Yeo D., Creamer A.,
Lavoie G., Reid J., Squires J.,
Lapointe-Bourdage L., Singer L.
Royal Canadian Mounted Police
Bérubé R., Brazeau J-P., Cashman L.,
Champagne D., Cloutier R., Côté S.,
Deschesnes N., Gaudreau M., Gibbon T.,
Goulding T., Guérin M., Harper D., Jande G.,
Jean D., L'Heureux D., Lahaie L., Lauzon- Bauer N.,
Lukca M., Moore T., Petit J., Primeau M.,
Rivest A., Robert S., Rochette G., Sweet D.,
Beaudoin R., Corrigan B., Crockett A.,
Gibbon T., Goulding C., Marcotte M.,
Marion A., Teolis P., Champagne D.,
Desfossés L., Valiquette P., Cook L.,
Douaire P., Lafond S., Couture F.,
Ruyssen P., Dupéré R., Boudreau K.,
Lemay R., Charron M., Grenier A., Proulx P.,
Comeault G., Montecino A., Mudie P., Nyle G.,
Paquin A., Pessot R., Plante M., Simard E.,
Soumis P.
Prime Minister's visit to Mexico. *203,824*
House of Commons
Chrétien Rt. Hon. J., Kilgour Hon. D.
Privy Council Office/Prime Minister's Office
Pelletier J., Chrétien C., MacIntyre J.,
Hartley B., Séguin, B., Murphy D.,
Malone N., Read C., Angelakos C.,
Begin S., Edmonds K, Brooman K.,
Sparkes P.,Wilson T., Robillard L.,
Laurin, A., Prusakowski T., Kergin M.,
Faubert M., Pilon, T., Boyer C., Hosek C.,
Lang J., Mongeon J., Parisot P., Saraiva, T.

$

Foreign Affairs and International Trade
Durand P., Kern M., Lemieux P., Lobo M.
Royal Canadian Mounted Police
Teolis P., Brazeau J-P., Lukca M.,
Squance J., Dallaire R., Boileau B.,
Rivard Y., Mouton F., Menard P.,
Brousseau L., Petit J., Champagne D.,
Lafond D., Martin R., Adair R.
National Defence
Milford K-G., Senecal J-R., Benoit R-M.,
Mawson M., Lemasson Y., Mornan A.,
Gagné G., Montag V., Charron D.,
Lapierre S., Murphy B., Fournier R.,
Lavigne L., Journeaux S., Janelle L.,
Murphy P., Macht R., Gallant B.,
Price B., Renaud J., Robinson T.
Prime Minister's visit to Senegal and Nigeria. *412,284*
House of Commons
Chrétien Rt. Hon. J., Kilgour Hon. D.,
Augustine J./M.P.
Privy Council Office/Prime Minister's Office
Brooman K., Angelakos C., Séguin B.,
Begin S., MacIntyre J., Boyer C., Mongeon J.,
Anderson D., Pilon T., Bédard C., Bergeron M.,
Campbell M J., Carisse J M., Chrétien C.,
Deschambault D., Ducros F., Foster M.,
Hartley B., Hosek C., Kergin M., Lang J.,
Pelletier J., Polk K., Read C., Saraiva T.,
Schryburt C., Sparkes P., Abellana A.,
Bondar M., Legros G.
Foreign Affairs and International Trade
Dubeau G., Lebel J., Ferguson I., Bunka K.,
Doré L., Fournier R., McNeish J., Solomon J.,
Velgi M., Caron J., Beaulne P., Grenier D.,
Rowan S.
Royal Canadian Mounted Police
Gaudreau M., Brazeau J-P., Champagne D.,
Kibsey G., Larose Y., Lebrasseur T., Lortie D.,
Meilleur J., Milonas P., Nyle G., Paquin A.,
Seale-Irving L., Simard E. Soumis P.
National Defence
Carver M., Ivey J., Kimberley C., Aman R.,
Brodeur P., Cooper T., Cross D., Dymond B.,
Ethier D., Fleet T., Gagné G., Gautreau D.,
Journeaux S., Klassen R., Lacasse D.,
Lavigne L., Mawson M., Ruff R., St-Onge M.
Prime minister's visit to South Africa for the Commonwealt Heads of Government Meeting (CHOGM). *621,618*
House of Commons
Chrétien Rt. Hon. J., Axworthy Hon. L.,
Kilgour Hon. D.
Privy Council Office/Prime Minister's Office
Lamontagne S., Boyer C., Ducros F.,
Prusakowski T., Wilson T., Seguin B.,
Angelakos C., Daigneault M., Abellana A.,
Bergeron M., Bondar M., Campbell M.J.,
Carisse J-M., Deschambault D., Hartley B.,
Hosek C., Kergin M., Lang J., Legros G.,
Pelletier J., Read C., Saraiva, T., Schryburt, C.,
Sparkes P.

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Foreign Affairs and International Trade Dubeau G., Kern M., Edwards L., Erskine T., Heinbecker P., Hopton K., Hopton R., McMaster C., Oberholtzer S., Smith C., Van der Barren J., Van Niekerk L., Baldwin-Jones E., Brown D., Burdett M., Caron J., Chandler F., Chapman S., Hepburn L., Johnstone V., Karsgaard D., Landry G., Lortie P., Rowan S., Scrimshaw S., Sporeal C., Stern J., Taliep N. National Defence Gallant B., Salter D., Wansink M., Sleen D., Macrae A., Seal S., Aman R., Blankeney N-G., Brodeur P., Cooper T., Cross D., Dymond B., Ethier D., Fleet T., Gagné G., Gautreau D., Journeaux S., Klassen R., Lacasse D., Lavigne L., Mawson M., MacDonald J., Ruff R., St-Onge M. Royal Canadian Mounted Police Comeault G., Brazeau P., Champagne D., Teolis P., Laflamme D., Lafontaine P., Lortie D., Lucka M., Paquin A., Pender G., Moore T., Seaborne J., Cashman L., St-Jacques S., Rivard Y., Rochette P.	
Prime Minister's visit to Turkey for the Organization for Security and Co-operation in Europe (OSCE)	*498,970*
House of Commons Chrétien Rt. Hon. J. Privy Council Office/Prime Minister's Office Angelakos C., Bédard C., Bergeron M., Bondar M.,Campbell M.J., Carisse J.-M., Deschambault D., Ducros F., Foster M., Hartley B., Hosek C., Kergin M., Lang J., MacIntyre J., Mongeon J., Pelletier J., Polk K., Read C., Saraiva T., Schryburt C., Séguin B., Sparkes P., Abellana A., Brooman K., Legros G., Wilson T. Foreign Affairs and International Trade Dubeau G., Renault N., Cobannoglu S., Cooper G., Hughes S., Rodney J., Walsh E., House A., Lavelle M., Griffin B., De Chamaillard N., Isin A., Bosut Y., Ozturk S., Yaman M., Kosetorunu A., Ozbilen B., Kadim M., Duval J M., Walsh E., Swann S. Public Works and Government Services Vallee J.	
Prime Minister's visit to Washington, North Atlantic Treaty Organization (NATO Summit)	*54,074*
House of Commons Chrétien Rt. Hon. J. Privy Council Office/Prime Ministers Office Faubert M., Pilon T., Robillard L., Brooman K., Abellana A., Angelakos C., Bédard C., Bertrand J., Carisse J-M., Chrétien C., D'Angelo K., Deschambault D., Donolo P., Edmonds K., Hartley B., Kergin M., Larocque D., Legros G., MacIntyre J., Simpson A., Smith P., Sparkes P., Lang J.	
Start-up cost and advance team, Prime Minister's Atlantic Team Canada to Boston	*9,729*
Privy Council Office/Prime Minister's Office Brooman K., Delouya A., Prusakowski T., Wilson T., Séguin B., Boyer C., Edmonds K., Angelakos C., Mongeon J., MacIntyre J., Vigneault S.	
Start-up cost for G-8 summit to Okinawa and	*28,567*
Privy Council Office/Prime Minister's Office Chrétien C., Angelakos C., Bondar M., Lang J.	
Start-up cost and advance team visit of Prime Minister to Middle East	*394,140*
Privy Council Office/Prime Minister's Office Brooman K., Delouya A., Prusakowski T., Wilson T., Seguin B., Chretien C., Boyer C., Edmonds K., Angelakos C., Mongeon J., Faubert M.	
Start-up cost for Prime Minister's visit to Panama and L.A (visit was cancelled)	*5,877*
Privy Council Office/Prime Minister's Office MacIntyre J. Foreign Affairs and International Trade Kern M., Lebel J.	
Start-up cost for the Nuclear Non-Proliferation Treaty in New York (hotel deposit only, no expenses incurred)	
United Nations Educational Scientific and Cultural Organization (UNESCO) 30th Conference in Geneva	*71,815*
House of Commons Copps Hon. S Provincial government Peter Hon. Andrew., Bisaillon R. Foreign Affairs and International Trade Chouinard J-L., Terrillon-Mackay L., Connelly M. Other Boyd P. C	
United Nations Commission on Human Rights (UNCHR) 55th Session	*87,384*
House of Commons Allcock R./M.P., Robinson S./M.P. The Senate Wilson L. Senator Foreign Affairs and International Trade Nolke S., Lord, W., Dubeau, G., Dion A.	
United Nations Commission on Human Rights (UNCHR) 56th Session in Geneva	*11,569*
Foreign Affairs and International Trade Buck K., Lavergne L., Dion A., Steffen S., Norfolk A., Ruecker K.,, Bougie A.-M. Other Le Bars R.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	$
United Nations General Assembly (UNGA) 54th Session held in New York	*228,128*
House of Commons	
Axworthy Hon. L., Telegdi A./M.P., Ianno T./M.P., Leung S./M.P., Harb, M./M.P., Hubbard C./M.P., O'Brien P./M.P., Patry B./M.P., McCormick L./M.P., Augustine J./M.P.	
The Senate	
Maheu Hon. Senator S., Chalifoux Hon. Senator T.	
Deputy Prime Minister's Office	
Dimitroff P./M.P.	
Other	
Banks N., Helgason W., Ventura C.	
Foreign Affairs and International Trade	
Ralph J., Brown D., Hulan H D., Dubé N., Burton C., Kessel A., Robinson D., Sutherland S., Caron J., Cousineau P., Selwyn R., Sproule D., Meagher C., Sarty L., Viveash D.P., Plouffe G., Sproule D., Ventura C., Racine A., Goyette H.-A., Johnstone B.V., Spencer B.L., Norman G.A., Germain A., Verrier-Fréchette K., Furuya E., Hébert P., Auger N., Burton C., Steven D., Norfolk A.R., St-Louis M., Buck K.	
United Nations Secretary General's visit to New York "Friend of Kosovo"	*10,403*
House of Commons	
Axworthy Hon. L.	
Foreign Affairs and International Trade	
Johnstone B.V., Brown D., Hulan H.	
Womens Conference on la Francophonie held in Luxembourg	*46,951*
House of Commons	
Godin Y./M.P., Duhamel, Hon. R.	
Foreign Affairs and International Trade	
Guénette R., Galambos I., Lachapelle L., Farmer V., Robidoux F., Connelly M.	
World Trade Organization (WTO) Ministerial Conference in Budapest	*9,452*
House of Commons	
Marchi, Hon. S.	
Foreign Affairs and International Trade	
Blake S.	
World Trade Organization (WTO) Ministerial Conference held in Seattle	*259,379*
House of Commons	
Pettigrew Hon. P.S., Marchi Hon. S., Vanclief Hon. L., Palladini Hon. A., Julien Hon.G., Mihychuk Hon. M-A., Farnworth Hon. M., Lingenfelter Hon. D., Hillson Hon. J. McClellan Hon. S M., Simmons Hon. R., Graham B./M.P., Harvard J./M.P., Obhrai D./M.P., Alarie H./M.P., Marceau R./M.P., Blaikie B./M.P., Bachand A./M.P., Borotsik R./M.P.,	
The Senate	
Fairbairn Hon. J., Gustafson Hon. L.J.	
Foreign Affairs and International Trade	
Wright R.G., LeBlanc F., Albinati A., Bussières S., Fried J.T., Feldman E., Gero J., Wilson R., Ayotte D., Chatterson D., Adams T., Gompf J., Robertson C., Dunn J., Dubé N., Lessard M.V.,. Anderson J., Meredith G., Olivier L.	
Agriculture and Agri-Food	
Claydon F., Donoghue C., Zakaib P., Gifford M., Vinet S., Verheul S., Haddow P., Shaw G., Monette D., Levatte J., Boudrias D.	
Finance	
Collins-Williams T., Satherstrom D., Gauthier G.	
Industry	
von Finckenstein K., Simpson R., McCulla D.J., Ready R.	
Environment	
Beale M., Good L., Smith N.	
Canadian Heritage	
Stone P., Mark J.,	
Human Resources Development	
Poisson Y.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES[1]

Details	Compensation payments[2]	Administration expenses[3]	Total payments
	$	$	$
LABOUR PROGRAM			
Newfoundland	1,731,854	364,056	2,095,910
Prince Edward Island	718,802	125,286	844,088
Nova Scotia—Federal	4,272,929	653,997	4,926,926
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,041,989	1,307,129	12,349,118
Nova Scotia—CBDC (Section 9a)	4,344,830	520,894	4,865,724
Nova Scotia—Old silicosis	633,088	65,010	698,098
New Brunswick	1,634,566	377,592	2,012,158
Quebec	11,633,439	3,702,401	15.335,840
Ontario	31,297,269	5,444,398	36,741,667
Manitoba	2,063,206	512,468	2,575,674
Saskatchewan	2,623,113	607,602	3,230,715
Alberta	4,517,997	1,230,450	5,748,447
British Columbia	6,852,593	2,399,148	9,251,741
Payments respecting locally engaged employees outside Canada	118,152		118,152
Claim cost payment in respect of Merchant Seamen Compensation Act	5,725		5,725
Compensation to Quebec casual employees TB 1979-29	540		540
Excess monies paid to claimants (subrogation cases)	571,419		571,419
Salary recovered and returned to other Government departments (subrogation cases)	450,088		450,088
Legal, medical, professional expenses (subrogation cases)	234,054		234,054
Penitentiary inmates compensation	24,352		24,352
	84,770,005	17,310,431	102,080,436
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,686,420	7,065,371	42,751,791
Claim and administration expenses recovered from other Government departments	3,776,372	679,241	4,455,613
Recoveries from responsible third parties (subrogation)	1,267,921		1,267,921
Overpayment of compensation recovered from claimants	25,942		25,942
Penitentiary inmates compensation recovered	63,060		63,060
	40,819,715	7,744,612	48,564,327
Net expenditures	43,950,290	9,565,819	53,516,109

[1] These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)"(refer to the Ministry Summary in Section 11 of Volume II (Part I)).

[2] Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[3] Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament
The Senate
STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	$	$	$	$
Adams W, NWT	67,225	10,550	91,799	85,053
Andreychuk R, Sask	67,225	10,550	65,240	60,444
Angus W D, Que	67,225	10,550	29,859	84,236
Atkins N K, Ont	67,225	10,550	44,542	101,362
Austin J, BC	67,225	10,550	103,571	76,953
Bacon L, Que	67,225	10,550	12,409	98,304
Balfour R J, Sask(1)	50,175	7,339	51,914	69,915
Beaudoin G A, Que	67,225	10,550	9,708	102,213
Berntson E A, Sask	66,845	10,430	77,264	76,740
Bolduc R, Que	65,895	10,130	30,481	50,133
Boudreau J B, NS	33,235	5,215	25,459	11,394
Bryden J G, NB	67,225	10,550	40,138	81,049
Buchanan J M, NS	67,225	10,550	76,935	77,261
Butts P, NS(1)	24,818	3,895	25,494	26,949
Callbeck C, PEI	67,225	10,550	33,101	95,935
Carney P, BC	67,225	10,550	76,989	96,918
Carstairs S, Man	67,225	10,550	96,447	123,677
Deputy Leader of the Government	7,824			
Chalifoux T, Alta	67,225	10,550	104,156	100,404
Christensen I, Yukon	39,164	6,146	25,660	47,145
Cochrane E, Nfld	67,225	10,550	71,626	102,829
Cogger M B, Que	55,445	7,105	6,970	86,274
Cohen E J, NB	67,225	10,550	81,002	96,620
Comeau G J, NS	67,225	10,550	77,780	68,097
Cook J, Nfld	67,225	10,550	61,970	62,082
Cools A C, Ont	67,225	10,550	64,462	105,389
Corbin E G, NB	67,225	10,550	30,819	72,443
De Bané P, Que	67,225	10,550	36,011	82,263
Deware M M, NB	67,225	10,550	80,660	89,196
Opposition Whip	4,800			
Di Nino C, Ont	67,225	10,550	35,656	80,836
Doody C W, Nfld	67,225	10,550	58,994	48,037
Doyle R J, Ont(1)				
Eyton J T, Ont	66,085	10,190	55,031	96,358
Fairbairn J, Alta	67,225	10,550	108,940	101,984
Ferretti Barth M, Que ...	67,225	10,550	27,801	81,469
Finestone S, Que	43,127	6,768	20,303	58,699
Finnerty I, Ont	39,164	6,146	26,086	75,113
Fitzpatrick D R, BC	67,225	10,550	104,444	97,290
Forrestall J M, NS	67,225	10,550	75,906	111,525
Fraser J T, Que	67,225	10,550	23,864	92,496
Furey G, Nfld	43,127	6,768	85,676	60,906
Gauthier J-R, Ont	67,225	10,550	6,760	75,956
Ghitter R D, Alta	67,225	10,550	76,754	80,944
Gill A, Que	67,225	10,550	58,331	96,582
Grafstein J S, Ont	67,225	10,550	41,098	50,571
Graham A B, NS	67,225	10,550	30,784	116,789
Grimard N, Que	67,225	10,550	82,506	101,437
Gustafson L J, Sask	67,225	10,550	57,356	51,643
Hays D P, Alta	67,225	10,550	122,779	120,143
Deputy Leader of the Government	7,320			
Hervieux-Payette C, Que.	67,225	10,550	40,400	100,317
Johnson J, Man	67,225	10,550	55,929	107,278
Johnstone A, PEI(1)	13,194	2,071	38,778	25,535
Joyal S, Que	67,225	10,550	35,780	155,748
Kelleher J F, Ont	67,225	10,550	55,309	88,671
Kelly W M, Ont	66,275	10,250	52,962	95,410
Kenny C, Ont	67,225	10,550	54,164	154,169
Keon W J, Ont	67,225	10,550	16,974	98,833
Kinsella N A, NB	67,225	10,550	74,448	106,144
Deputy Leader of the Opposition	9,625			
Kirby M, NS	67,225	10,550	31,569	96,245
Kolber L E, Que	64,375	9,410	25,142	92,229
Kroft R H, Man	67,225	10,550	60,806	60,150
Lavoie-Roux T, Que	67,225	10,550	7,086	79,174
Lawson E M, BC	67,225	10,550	84,264	75,311
Lebreton M, Ont	67,225	10,550	33,705	98,819
Lewis P D, Nfld(1)	44,043	6,913	47,508	37,554
Losier-Cool R-M, NB ...	67,225	10,550	65,544	102,455
Speaker Pro Tempore ..	4,033			
Lucier P, Yukon(1)	22,300	3,274	1,555	20,863
Lynch-Staunton J, Que ...	67,225	10,550	15,135	8,716
Leader of the Opposition	24,700			
Maheu S, Que	67,225	10,550	28,350	84,537
Mahovlich F W, Ont	67,225	10,550	62,953	56,618
Maloney M, Ont(1)	24,998	3,923	28,807	43,160
Meighen M A, Ont	67,225	10,550	51,863	93,969
Mercier L, Que	67,225	10,550	21,351	136,752
Government Whip	7,725			
Milne L, Ont	67,225	10,550	43,413	79,394
Molgat G L, Man	67,225	10,550	79,219	91,810
Speaker of the Senate	37,575			
Moore W P, NS	67,225	10,550	56,026	91,516
Murray L, Ont	67,225	10,550	29,795	62,760
Nolin P C, Que	67,225	10,550	48,179	102,709
Oliver D H, NS	67,225	10,550	87,860	99,693
Pearson L, Ont	67,225	10,550	17,213	94,214
Pépin L, Que	67,225	10,550	31,228	106,236
Perrault R J, BC	67,225	10,550	88,473	57,337
Perry (Poirier) M, PEI ...	43,127	6,768	102,422	39,853
Phillips O H, PEI(1)	743	117	440	15,744
Pitfield P M, Ont	67,225	10,550		65,482

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	$	$	$	$
Poulin M-P, Ont........	67,225	10,550	54,856	101,788
Poy V, Ont	67,225	10,550	96,005	93,629
Prud'homme M, Que....	67,225	10,550	19,146	91,737
Rivest J-C, Que	67,225	10,550	19,450	64,524
Roberge F, Que	65,515	10,010	28,828	94,956
Robertson B M, NB.....	67,225	10,550	46,835	87,811
Robichaud F, NB	67,225	10,550	35,152	85,052
Robichaud L J, NB	67,225	10,550	9,187	51,770
Roche D, Alta	67,225	10,550	85,242	97,559
Rompkey W, Nfld	67,225	10,550	101,584	79,402
Rossiter E, PEI.........	67,225	10,550	54,000	65,558
Ruck C W, NS	67,225	10,550	33,590	55,179
Sibbeston N, NWT	39,164	6,146	100,089	69,118
Simard J-M, NB........	67,225	10,550	49,149	93,622
Sparrow H O, Sask......	67,225	10,550	71,826	94,825
Spivak M, Man.........	67,225	10,550	99,155	111,521
Stewart J B, NS[1].......	42,370	6,650	30,740	34,345
St. Germain G, BC......	67,225	10,550	102,958	104,705
Stollery P, Ont..........	67,225	10,550	53,276	102,580
Stratton T R, Man.......	67,225	10,550	68,311	99,490
Taylor N, Alta..........	67,225	10,550	99,283	84,631
Tkachuk D, Sask........	67,225	10,550	102,370	92,200
Watt C, Que............	67,225	10,550	70,629	107,841
Whelan E, Ont[1]........	18,523	2,907	25,280	61,472
Wilson L M, Ont........	67,225	10,550	28,572	75,998
Wood D, Que[1].........			2,275	
Total..................	6,789,432	1,045,318	5,713,969	8,856,774

(1) Senators who have either resigned, retired, or died during fiscal year 1999-2000 or during the quarter of the preceding fiscal year.

Parliament
House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses[(1)]
	$	$	$
Abbott J	67,225	22,200	129,725
Ablonczy D	67,225	22,200	108,275
Adams WP	67,225	22,200	20,963
Alarie H	67,225	22,200	42,930
Alcock R	67,225	22,200	110,821
Anders R	67,225	22,200	75,612
Anderson Hon D	67,225	22,200	115,925
Assad M	67,225	22,200	18,532
Assadourian S	67,225	22,200	48,718
Asselin G	67,225	22,200	66,814
Augustine J	67,225	22,200	42,745
Axworthy C	11,150	3,683	24,091
Axworthy Hon L	67,225	22,200	52,631
Bachand A	67,225	22,200	49,504
Bachand C	67,225	22,200	42,572
Bailey R	67,225	22,200	87,874
Baker Hon G	67,225	27,325	179,997
Bakopanos E	67,225	22,200	44,981
Barnes S	67,225	22,200	49,358
Beaumier C	67,225	22,200	48,216
Bélair R	67,225	27,325	106,885
Bélanger M	67,225	22,200	12,551
Bellehumeur M	67,225	22,200	47,006
Bellemare E	67,225	22,200	7,095
Bennett C	67,225	22,200	85,359
Benoit L	67,225	22,200	82,107
Bergeron S	67,225	22,200	23,563
Allowance as Chief Other Opposition Party Whip	7,725		
Bernier G	67,225	22,200	83,384
Bernier Y	67,225	22,200	122,275
Bertrand R	67,225	22,200	46,167
Bevilacqua M	67,225	22,200	62,986
Bigras B	67,225	22,200	52,920
Blaikie WA	67,225	22,200	86,400
Allowance as Other Opposition Party House Leader	10,550		
Blondin-Andrew Hon E	67,225	29,325	210,646
Bonin R	67,225	22,200	39,849
Bonwick P	67,225	22,200	78,203
Borotsik R	67,225	22,200	89,375
Boudria Hon D	67,225	22,200	16,294
Bradshaw Hon C	67,225	22,200	63,226
Breitkreuz C	67,225	27,325	102,427
Breitkreuz G	67,225	22,200	98,424
Brien P	67,225	22,200	89,663
Brison S	67,225	22,200	98,802
Brown MAB	67,225	22,200	33,659
Bryden J	67,225	22,200	60,326
Bulte S	67,225	22,200	53,364
Byrne G	67,225	27,325	147,974
Caccia Hon CL	67,225	22,200	36,354
Cadman C	67,225	22,200	77,575
Calder MJ	67,225	22,200	57,132
Cannis J	67,225	22,200	59,602
Canuel R	67,225	22,200	77,035
Caplan Hon E	67,225	22,200	46,247
Cardin S	67,225	22,200	34,357
Carroll A	67,225	22,200	51,168
Casey B	67,225	22,200	98,671
Casson R	67,225	22,200	96,671
Catterall M	67,225	22,200	11,833
Allowance as Deputy Government Whip	7,725		
Cauchon Hon M	67,225	22,200	10,405
Chamberlain B	67,225	22,200	52,927
Chan Hon RCY	67,225	22,200	126,125
Charbonneau Y	67,225	22,200	35,285
Chatters D	67,225	27,325	94,152
Allowance as Deputy Official Opposition Whip	105		
Chrétien Rt Hon J	67,225	22,200	4,280
Chrétien JG	67,225	22,200	61,709
Clouthier H	67,225	22,200	62,398
Coderre Hon D	67,225	22,200	35,073
Cohen S			1,349
Collenette Hon D	67,225	22,200	18,203
Comuzzi J	67,225	27,325	86,362
Copps Hon SM	67,225	22,200	72,891
Cotler I	25,598	8,449	5,774
Crête P	67,225	22,200	71,007
Cullen R	67,225	22,200	61,993
Cummins JM	67,225	22,200	124,253
Dalphond-Guiral M	67,225	22,200	23,485
Davies E	67,225	22,200	103,084
de Savoye P	67,225	22,200	52,230
Debien M	67,225	22,200	25,005
Desjarlais B	67,225	27,325	135,529
Desrochers O	67,225	22,200	66,082
Devillers P	67,225	22,200	37,422
Dhaliwal Hon H	67,225	22,200	137,586
Dion Hon S	67,225	22,200	23,054
Discepola N	67,225	22,200	48,487
Dockrill M	67,225	22,200	120,695
Doyle N	67,225	22,200	146,298
Dromisky SP	67,225	22,200	84,097
Drouin C	67,225	22,200	42,934
Dubé A	67,225	22,200	55,674
Dubé J	67,225	22,200	100,805
Duceppe G	67,225	22,200	28,024
Allowance as Leader of Other Opposition Party	30,750		
Duhamel Hon RJ	67,225	22,200	77,461
Dumas M	67,225	22,200	29,750
Duncan J	67,225	27,325	100,876
Earle G	67,225	22,200	80,248
Easter W	67,225	22,200	97,972
Eggleton Hon AC	67,225	22,200	45,258
Elley R	67,225	22,200	123,639
Epp MK	67,225	22,200	40,619
Finestone Hon SA	24,098	7,961	20,329
Finlay J	67,225	22,200	69,373
Folco R	67,225	22,200	28,313

Parliament
House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—*Continued*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses(1)
	$	$	$
Fontana JF	67,225	22,200	68,069
Forseth P	67,225	22,200	89,319
Fournier G	67,225	27,325	101,163
Fry Hon H	67,225	22,200	154,829
Gagliano Hon A	67,225	22,200	18,357
Gagnon C	67,225	22,200	46,719
Gallaway R	67,225	22,200	76,484
Gauthier M	67,225	22,200	55,135
Allowance as Other Opposition Party House Leader	10,550		
Gilmour WD	67,225	22,200	109,455
Girard Bujold J	67,225	22,200	57,739
Godfrey JF	67,225	22,200	75,387
Godin M	67,225	22,200	26,674
Godin Y	67,225	22,200	84,883
Allowance as Chief Other Opposition Party Whip	1,166		
Goldring P	67,225	22,200	42,814
Goodale Hon RE	67,225	22,200	80,866
Gouk JW	67,225	22,200	116,869
Graham B	67,225	22,200	51,389
Gray Hon H	67,225	22,200	43,492
Grewal G	67,225	22,200	89,447
Grey DC	67,225	22,200	116,510
Allowance as Leader of the Official Opposition	699		
Grose IB	67,225	22,200	40,241
Gruending D	25,598	8,449	44,772
Guarnieri A	67,225	22,200	77,006
Guay M	67,225	22,200	37,941
Guimond M	67,225	22,200	74,455
Hanger A	67,225	22,200	104,787
Harb M	67,225	22,200	5,336
Hardy L	67,225	27,325	194,639
Harris RM	67,225	27,325	147,449
Hart J	67,225	22,200	148,174
Harvard J	67,225	22,200	95,359
Harvey A	67,225	22,200	52,549
Allowance as Chief Other Opposition Party Whip	7,725		
Herron J	67,225	22,200	94,358
Hill G	67,225	22,200	117,863
Hill J	67,225	27,325	128,559
Allowance as Deputy Official Opposition Whip	6,404		
Allowance as Chief Official Opposition Whip	2,337		
Hilstrom H	67,225	22,200	91,304
Hoeppner JE	67,225	22,200	72,964
Hubbard C	67,225	22,200	61,518
Ianno T	67,225	22,200	58,469
Iftody D	67,225	22,200	117,420
Jackson O	67,225	22,200	61,836
Jaffer R	67,225	22,200	78,581
Jennings M	67,225	22,200	52,363
Johnston FD	67,225	22,200	56,662
Jones J	67,225	22,200	43,362
Jordan J	67,225	22,200	38,490
Karetak-Lindell N	67,225	29,325	195,232
Karygiannis J	67,225	22,200	35,438
Keddy G	67,225	22,200	89,668
Kenney JT	67,225	22,200	117,174
Kerpan A	67,225	22,200	84,061
Keyes SJ	67,225	22,200	59,092
Kilger B	67,225	22,200	63,002
Allowance as Chief Government Whip	13,650		
Kilgour Hon DW	67,225	22,200	49,973
Knutson TG	67,225	22,200	65,170
Konrad DP	67,225	22,200	125,633
Kraft Sloan KM	67,225	22,200	62,939
Laliberte R	67,225	27,325	188,188
Lalonde F	67,225	22,200	29,928
Lastewka W	67,225	22,200	56,042
Laurin R	67,225	22,200	25,781
Lavigne R	67,225	22,200	35,475
Lebel G	67,225	22,200	40,832
Lee D	67,225	22,200	50,616
Lefebvre R	67,225	22,200	70,559
Leung S	67,225	22,200	101,710
Lill WE	67,225	22,200	68,419
Limoges R	65,181	21,525	52,563
Lincoln C	67,225	22,200	24,010
Longfield J	67,225	22,200	39,808
Loubier Y	67,225	22,200	48,311
Lowther E	67,225	22,200	97,830
Lunn GV	67,225	22,200	139,755
MaCaulay Hon L	67,225	22,200	114,321
Mackay PG	67,225	22,200	91,135
Allowance as Leader of Other Opposition Party	30,750		
Mahoney SW	67,225	22,200	75,674
Malhi G	67,225	22,200	45,779
Maloney JD	67,225	22,200	53,563
Mancini P	67,225	22,200	108,305
Manley Hon JP	67,225	22,200	4,408
Manning P	67,225	22,200	95,633
Allowance as Leader of the Official Opposition	50,551		
Marceau R	67,225	22,200	52,847
Marchand JP	67,225	22,200	44,664
Marchi Hon S	22,840	7,545	25,306
Mark IM	67,225	22,200	150,351
Marleau Hon D	67,225	22,200	44,665
Martin K	67,225	22,200	58,492
Martin Hon P	67,225	22,200	44,836
Martin PD	67,225	22,200	113,012
Massé Hon M	29,733	9,822	11,138
Matthews WB	67,225	27,325	195,327
Mayfield P	67,225	27,325	128,131
McClelland I	67,225	22,200	83,305

Parliament
House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—*Continued*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses[1]
	$	$	$
Allowance as Deputy Chairperson of Commitees of the Whole House	10,950		
McCormick L	67,225	22,200	68,641
McDonough A	67,225	22,200	126,921
Allowance as Leader of Other Opposition Party	30,750		
McGuire J	67,225	22,200	89,176
McKay J	67,225	22,200	62,551
McLellan Hon A	67,225	22,200	102,663
McNally GH	67,225	22,200	126,829
McTeague D	67,225	22,200	48,567
McWhinney T	67,225	22,200	138,054
Menard R	67,225	22,200	15,084
Mercier P	67,225	22,200	28,966
Meredith V	67,225	22,200	122,293
Mifflin Hon FJ	67,225	27,325	83,204
Milliken P	67,225	22,200	35,346
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	26,825		
Mills B	67,225	22,200	108,997
Mills D	67,225	22,200	50,112
Minna Hon M	67,225	22,200	52,819
Mitchell Hon A	67,225	22,200	52,738
Morrison L	67,225	22,200	59,063
Muise M	67,225	22,200	104,247
Murray I	67,225	22,200	21,958
Myers LA	67,225	22,200	65,275
Nault Hon RD	67,225	27,325	151,980
Normand Hon G	67,225	22,200	120,405
Nunziata JV	67,225	22,200	53,207
Nystrom Hon L	67,225	22,200	77,733
O'Brien L	67,225	27,325	275,401
O'Brien PW	67,225	22,200	56,698
O'Reilly J	67,225	22,200	52,419
Obhrai D	67,225	22,200	73,363
Pagtakhan R	67,225	22,200	98,263
Pankiw J	67,225	22,200	103,550
Paradis D	67,225	22,200	47,763
Parent Hon G	67,225	22,200	46,520
Allowance as Speaker of the House of Commons	51,250		
Parrish C	67,225	22,200	39,761
Patry B	67,225	22,200	25,962
Penson C	67,225	27,325	59,203
Peric J	67,225	22,200	48,162
Perron GA	67,225	22,200	39,047
Peterson Hon J	67,225	22,200	58,460
Pettigrew Hon P	67,225	22,200	25,275
Phinney EL	67,225	22,200	56,505
Picard P	67,225	22,200	36,656
Pickard RW	67,225	22,200	57,808
Pillitteri G	67,225	22,200	43,634
Plamondon L	67,225	22,200	68,629
Power C	55,858	18,450	128,576
Pratt D	67,225	22,200	16,116
Price D	67,225	22,200	63,963
Proctor JR	67,225	22,200	74,233
Proud G	67,225	22,200	102,771
Proulx M	25,598	8,449	1,298
Provenzano CF	67,225	22,200	70,924
Ramsay J	67,225	22,200	47,353
Redman K	67,225	22,200	72,615
Reed JAA	67,225	22,200	39,666
Reynolds J	67,225	22,200	172,669
Richardson J	67,225	22,200	50,249
Riis N	67,225	22,200	140,732
Ritz G	67,225	22,200	109,327
Robillard Hon L	67,225	22,200	8,851
Robinson SJ	67,225	22,200	164,888
Rocheleau Y	67,225	22,200	35,368
Rock Hon A	67,225	22,200	83,493
Saada J	67,225	22,200	26,362
Sauvageau B	67,225	22,200	41,656
Schmidt W	67,225	22,200	69,207
Scott Hon A	67,225	22,200	56,530
Scott M	67,225	27,325	127,427
Sekora L	67,225	22,200	141,991
Serré B	67,225	27,325	60,264
Sgro J	25,598	8,449	20,710
Shepherd A	67,225	22,200	34,317
Solberg M	67,225	22,200	132,400
Solomon JL	67,225	22,200	118,751
Allowance as Chief Other Opposition Party Whip	6,560		
Speller RS	67,225	22,200	69,626
St.Denis B	67,225	27,325	110,067
St-Hilaire C	67,225	22,200	37,847
St-Jacques D	67,225	22,200	49,951
St-Julien G	67,225	27,325	136,075
Steckle P	67,225	22,200	81,566
Stewart Hon CS	67,225	22,200	31,929
Steward Hon J	67,225	22,200	39,775
Stinson D	67,225	22,200	115,749
Stoffer P	67,225	22,200	81,007
Strahl C	67,225	22,200	121,348
Allowance as Chief Official Opposition Whip	11,313		
Allowance as Official Opposition House Leader	4,234		
Szabo P	67,225	22,200	64,659
Telegdi A	67,225	22,200	34,396
Thibeault Y	67,225	22,200	24,308
Allowance as Assistant Deputy Chairperson of Committees of the Whole House	10,950		
Thompson G	67,225	22,200	91,156
Thompson M	67,225	22,200	117,191
Torsney P	67,225	22,200	41,078
Tremblay S	67,225	22,200	38,692
Tremblay ST	67,225	22,200	59,102

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses(1)
	$	$	$
Turp D	67,225	22,200	39,043
Ur RM	67,225	22,200	68,279
Valeri T	67,225	22,200	55,952
Vanclief Hon L	67,225	22,200	30,101
Vautour A.	67,225	22,200	93,141
Vellacott M	67,225	22,200	42,371
Venne P	67,225	22,200	38,003
Volpe J	67,225	22,200	69,817
Wappel TW	67,225	22,200	38,633
Wasylycia-Leis J	67,225	22,200	72,585
Wayne E.	67,225	22,200	57,134
Whelan S	67,225	22,200	60,210
White R	67,225	22,200	109,501
Allowance as Official Opposition House Leader	20,466		
White T.	67,225	22,200	120,001
Wilfert B	67,225	22,200	69,121
Williams J.	67,225	22,200	94,192
Wood RE.	67,225	22,200	52,384
Total	20,496,612	6,783,907	21,985,183

---

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

Parliament
House of Commons
SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1999-2000

Names	Parliamentary secretary to the	Amount
		$
Adams P	Leader of the Government in the House of Commons July 10, 1997 to August 31, 1999	4,542
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs July 16, 1998 to August 31, 2000	10,950
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to August 31, 1999	4,542
Bélanger M	Minister of Canadian Heritage July 16, 1998 to August 31, 2000	10,950
Bellemare E	Minister for International Cooperation September 1, 1999 to August 31, 2000	6,408
Bertrand R	Minister of National Defence July 16, 1998 to August 31, 2000	10,950
Brown MAB	Minister of Human Resources Development July 16, 1998 to August 31, 2000	10,950
Byrne G	Minister of Natural Resources July 10, 1997 to August 31, 1999	4,542
Cannis J	Minister of Industry September 1, 1999 to August 31, 2000	6,408
Caplan E	Minister of Health July 16, 1998 to August 2, 1999	3,692
Chamberlain B	Minister of Labour July 10, 1997 to August 31, 1999	4,542
Charbonneau Y	Minister of Health September 1, 1999 to August 31, 2000	6,408
Cullen R	Minister of Finance September 1, 1999 to August 31, 2000	6,408
Dromisky SP	Minister of Transport July 16, 1998 to August 31, 2000	10,950
Easter W	Minister of Fisheries and Oceans July 10, 1997 to August 31, 1999	4,542
Ianno T	President of the Treasury Board July 16, 1998 to August 31, 2000	10,950
Iftody D	Minister of Indian Affairs and Northern Development July 16, 1998 to August 31, 2000	10,950
Knutson TG	Prime Minister July 16, 1998 to August 31, 2000	10,950
Lastewka W	Minister of Industry July 10, 1997 to August 31, 1999	4,542
Lee D	Leader of the Government in the House of Commons September 1, 1999 to August 31, 2000	6,408
Longfield J	Minister of Labour September 1, 1999 to August 31,2000	6,408
Maloney JD	Minister of Justice and Attorney General of Canada September 1, 1999 to August 31, 2000	6,408
McGuire J	Minister of Agriculture and Agri-Food July 16, 1998 to August 31, 2000	10,950
O'Brien L	Minister of Fisheries and Oceans September 1, 1999 to August 31, 2000	6,408
Paradis D	Minister for International Cooperation January 25, 1999 to August 31, 1999 Minister of Foreign Affairs September 1, 1999 to August 31, 2000	4,542 6,408
Parrish C	Minister of Public Works and Government Services July 16, 1998 to August 31, 2000	10,950
Phinney EL	Minister of National Revenue July 16, 1998 to August 31, 2000	10,950
Reed J	Minister of Foreign Affairs July 16, 1998 to August 31, 1999	4,542
Saada J	Solicitor General of Canada July 16, 1998 to August 31, 2000	10,950
Speller RS	Minister for International Trade July 16, 1998 to August 31, 2000	10,950
St. Denis B	Minister of Natural Resources September 1, 1999 to August 31, 2000	6,408
Telegdi A	Minister of Citizenship and Immigration July 16, 1998 to August 31, 2000	10,950
Torsney P	Minister of the Environment July 16, 1998 to August 31, 2000	10,950
Valeri T	Minister of Finance July 10, 1997 to August 31, 1999	4,542
Wood RE	Minister of Veterans Affairs July 16, 1998 to August 31, 2000	10,950
	Total	283,850

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	$	$	$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE **(for the period April 1, 1999 to March 31, 2000)**			
Blondin-Andrew Hon E	36,469	2,091	38,560
Boudria Hon D	48,625	2,091	50,716
Cauchon Hon M	12,099	695	12,794
Chan Hon R	36,469	2,091	38,560
Coderre Hon D	24,369	1,399	25,768
Duhamel Hon R	36,469	2,091	38,560
Fry Hon H	36,469	2,091	38,560
Gray Hon H	48,624	2,091	50,715
Kilgour Hon D	36,469	2,091	38,560
Mitchell Hon A	36,469	2,091	38,560
Normand Hon G	36,469	2,091	38,560
Peterson Hon J S	36,469	2,091	38,560
Total	425,469	23,004	448,473

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties[1]	Conduct of elections	Voters information program	Special voting rules	Other activities[2]	Total
	$	$	$	$	$	$
Canada Elections Act—						
36th general election (1997)		566,076	3,488			569,564
Sherbrooke by-election (September 1998)		2,393				2,393
Windsor—St. Clair by-election (April 1999)		225,024	9,103	2,035		236,162
November 1999 by-elections[3]	108,173	1,214,280	160,739	31,379		1,514,571
St. John's West by-election (May 2000)	14,780					14,780
Event readiness and Ottawa Headquarters	10,388,219		1,365,931	77,604	19,217,141	31,048,895
Total	10,511,172	2,007,773	1,539,261	111,018	19,217,141	33,386,365

[1] Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 1999-2000.

[2] Expenditures reported under this column also include, where applicable, the development of information systems for fiscal year 1999-2000.

[3] Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—NOVEMBER 1999 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	86,463	330,790	160,739	10,161		588,153
Hull—Aylmer, Quebec	4,112	239,018		5,612		248,742
Mount Royal, Quebec	3,901	218,655		5,843		228,399
York West, Ontario	6,516	165,353		4,139		176,008
Saskatoon—Rosetown—Biggar, Saskatchewan	7,181	260,464		5,624		273,269
Total	108,173	1,214,280	160,739	31,379		1,514,571

DETAILS OF EXPENDITURES —WINDSOR—ST. CLAIR BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters		30,171	9,103			39,274
Windsor—St. Clair		194,853		2,035		196,888
Total		225,024	9,103	2,035		236,162

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	130,501,793	24,654,526	155,156,319
Regional Headquarters Atlantic, Moncton, NB	12,587,032	1,076,623	13,663,655
Learning Centre Atlantic, Moncton, NB	1,205,745		1,205,745
Springhill Institution, Springhill, NS	28,741,969	2,299,472	31,041,441
Dorchester Penitentiary, Dorchester, NB	27,861,298	3,659,605	31,520,903
Westmorland Institution, Dorchester, NB	10,345,894	1,048,216	11,394,110
Atlantic Institution, Renous, NB	19,990,559	1,336,172	21,326,731
Nova Institution for Women, Truro, NS	4,442,583	685,679	5,128,262
Halifax District Parole Office, Halifax, NS	2,927,410	45,953	2,973,363
Halifax District Systems, Halifax NS	67,116	10,000	77,116
Carleton Community Correctional Centre, Halifax, NS	646,183	4,904	651,087
Carleton Community Correctional Centre Annex, Halifax, NS	667,175		667,175
Truro District Parole Office, Truro, NS	1,259,218	65,488	1,324,706
Truro District Systems, Truro, NS	45,817		45,817
Kentville Area Parole Office, Kentville, NS	911,691		911,691
Sydney Area Parole Office, Sydney, NS	752,506		752,506
Newfoundland District Parole Office, St-John's, Nfld	1,949,486	58,455	2,007,941
Corner Brook Area Parole Office, Corner Brook, Nfld	802,280	23,852	826,132
Grand Falls Area Parole Office, Grand Falls, Nfld	136,475		136,475
St-John's Correctional Centre, St-John's, Nfld	875,365	1,812	877,177
New Brunswisk East District Parole Office, Moncton, NB	2,247,531	38,391	2,285,922
New Brunswick East District Systems, Moncton, NB	44,319	9,068	53,387
Charlottetown Area Parole Office, Charlottetown, PEI	345,310		345,310
Bathurst Area Parole Office, Bathurst, NB	578,744		578,744
New Brunswick West District Parole Office, Saint-John, NB	1,372,921	40,520	1,413,441
New Brunswick West District Systems, Saint-John, NB	35,006		35,006
Fredericton Area Parole Office, Fredericton, NB	458,102		458,102
Parrtown Community Correctional Centre, Parrtown, NB	673,029		673,029
Regional Headquarters Quebec, Laval, Que	17,903,757	2,145,057	20,048,814
Quebec Staff College, Laval, Que	2,883,208	98,034	2,981,242
Montee St-Francois Institution, Laval, Que	10,584,876	396,340	10,981,216
Federal Training Centre, Laval, Que	18,907,502	2,427,982	21,335,484
Donnacona Institution, Donnacona, Que	26,543,149	375,364	26,918,513
Joliette Institution, Joliette, Que	6,166,166	100,312	6,266,478
Leclerc Institution, Laval, Que	27,902,367	1,297,575	29,199,942
Archambault Institution, Ste-Anne-des-Plaines, Que	27,191,384	635,625	27,827,009
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	12,008,687	5,009,618	17,018,305
Quebec Regional Reception Centre, Laval, Que	27,838,306	528,482	28,366,788
Drummond Institution, Drummondville, Que	17,792,921	3,575,546	21,368,467
Cowansville Institution, Cowansville, Que	23,969,716	852,572	24,822,288
La Macaza Institution, L'Annonciation, Que	17,368,505	815,610	18,184,115
Port-Cartier Institution, Port-Cartier, Que	20,030,139	306,129	20,336,268
Montreal Metropolitan District Parole Office, Montreal, Que	2,830,608	9,063	2,839,671
Longueuil Area Parole Office, Longueuil, Que	947,871		947,871
Ville-Marie Parole Office, Montreal, Que	5,424,133		5,424,133
Lafontaine Area Parole Office, Montreal, Que	4,366,582	12,905	4,379,487
J B Martineau Community Correctional Centre, Montreal, Que	812,285	45,706	857,991
Ogilvy Community Correctional Centre, Montreal, Que	772,005	3,195	775,200
Sherbrooke Community Correctional Centre, Montreal, Que	705,876		705,876
Langelier Area Parole Office, St-Leonard, Que	3,393,848		3,393,848
Granby Area Parole Office, Granby, Que	1,024,692		1,024,692
Hochelaga Community Correctional Centre, Montreal, Que	695,896	49,567	745,463
Estrie Area Parole Office, Montreal, Que	1,339,464		1,339,464
East and West Quebec District Parole Office, St-Jerome, Que	1,182,860	12,917	1,195,777
Quebec Area Parole Office, Quebec, Que	3,130,726	89,687	3,220,413
Rimouski Area Parole Office, Rimouski, Que	618,694		618,694
Chicoutimi Area Parole Office, Chicoutimi, Que	513,019		513,019

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,583,610		1,583,610
Laval Area Parole Office, Laval, Que	2,794,812		2,794,812
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	425,192		425,192
Hull Area Parole Office, Hull, Que	967,687		967,687
Laurentian Area Parole Office, St-Jerome, Que	2,340,381		2,340,381
Lanaudiere Area Parole Office, Lachenaie, Que	1,425,523		1,425,523
Ontario Regional Headquarters Ontario, Kingston, Ont	11,071,207	3,606,724	14,677,931
Correctional Learning Centre, Kingston, Ont	1,766,241	168,304	1,934,545
Regional Treatment Centre, Kingston, Ont	14,072,294		14,072,294
Kingston Penitentiary, Kingston, Ont	26,640,744	3,597,640	30,238,384
Millhaven Institution, Bath, Ont	29,446,349	980,661	30,427,010
Fenbrook Institution, Gravenhurst, Ont	19,199,268	690,956	19,890,224
Bath Institution, Bath, Ont	18,294,214	1,203,944	19,498,158
Prison for Women, Kingston, Ont	7,003,221	164,724	7,167,945
Isabel McNeil House, Kingston, Ont	1,156,552	2,150	1,158,702
Collins Bay Institution, Kingston, Ont	20,086,605	815,840	20,902,445
Frontenac Institution, Kingston, Ont	8,368,603	336,041	8,704,644
Beaver Creek Institution, Gravenhurst, Ont	7,963,361	921,027	8,884,388
Joyceville Institution, Kingston, Ont	25,666,906	1,139,253	26,806,159
Pittsburgh Institution, Kingston, Ont	10,607,838	2,883,715	13,491,553
Warkworth Institution, Campbellford, Ont	29,468,342	681,235	30,149,577
Grand Valley Institution for Women, Kitchener, Ont	6,909,956	511,335	7,421,291
Eastern and Northern Ontario District Parole Office, Kingston, Ont	6,260,684		6,260,684
Barrie Area Parole Office, Barrie, Ont	512,335		512,335
Kingston Supervision, Kingston, Ont	1,313,486		1,313,486
Peterborough Area Parole Office, Peterborough, Ont	1,332,604		1,332,604
Porstmouth Community Correctional Centre, Kingston, Ont	685,978	14,146	700,124
Muskoka Area Parole Office, Gravenhurst, Ont	138,685		138,685
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	216,244		216,244
Sudbury Area Parole Office, Sudbury, Ont	1,362,762		1,362,762
Timmins Area Parole Office, Timmins, Ont	109,957		109,957
Ottawa Area Parole Office, Ottawa, Ont	3,351,541		3,351,541
Central Ontario District Parole Office, Toronto, Ont	3,695,917	23,545	3,719,462
Keele Community Correctional Centre, Toronto, Ont	1,025,897	1,302	1,027,199
Downtown Toronto Area Parole Office, Toronto, Ont	2,144,971		2,144,971
Toronto East Area Parole Office, Toronto, Ont	2,712,307		2,712,307
Toronto West Area Parole Office, Toronto, Ont	669,056		669,056
York-Durham Area Parole Office, Toronto, Ont	8,047		8,047
Peel Area Parole Office, Toronto, Ont	1,505,105		1,505,105
Team Parole Supervision Office, Toronto, Ont	299,631		299,631
Hamilton District Parole Office, Hamilton, Ont	34,160		34,160
Hamilton Area Parole Office, Hamilton, Ont	3,196,644		3,196,644
Hamilton Community Correctional Centre, Hamilton, Ont	815,541	2,513	818,054
St. Catharines Area Parole Office, St. Catharines, Ont	670,164		670,164
Western Ontario District Parole Office, London, Ont	965,027		965,027
Windsor Area Parole Office, Windsor, Ont	1,027,185		1,027,185
London Area Parole Office, London, Ont	1,488,549		1,488,549
Guelph Area Parole Office, Guelph, Ont	1,876,317		1,876,317
Brantford Area Parole Office, Brantford, Ont	258,040		258,040
Nunavut Community Office, Iqualuit, Nunavut	474,150		474,150
Regional Headquarters Prairies, Saskatoon, Sask	10,048,904		10,048,904
Prairies Staff College, Saskatoon, Sask	2,873,506	44,163	2,917,669
Regional Psychiatric Centre Prairies, Saskatoon, Sask	22,365,734	1,721,355	24,087,089
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	6,198,325	1,909,637	8,107,962
Stony Mountain Institution, Winnipeg, Man	28,687,118	7,472,048	36,159,166
Rockwood Institution, Stony Mountain, Man	7,825,922	302,172	8,128,094
Saskatchewan Penitentiary, Prince Albert, Sask	29,916,239	1,652,692	31,568,931
Riverbend Institution, Prince Albert, Sask	5,536,079	1,362,918	6,898,997

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Saskatchewan Penitentiary Special Handling Unit, Prince Albert, Sask	5,696,802		5,696,802
Okimaw Ochi Healing Lodge, Maple Creek, Sask	4,200,505	292,970	4,493,475
Drumheller Institution, Drumheller, Alta	28,808,113	1,325,553	30,133,666
Grande Cache Institution, Grande Cache, Alta	18,354,848	414,606	18,769,454
Pe Sakastew Institution, Hobbema, Alta	3,526,481	366,130	3,892,611
Bowden Institution, Innisfail, Alta	28,583,418	1,749,031	30,332,449
Edmonton Institution for Women, Edmonton, Alta	6,799,432	731,785	7,531,217
Edmonton Institution, Edmonton, Alta	24,664,175	783,605	25,447,780
Grierson Institution, Edmonton, Alta	1,908,593	4,042	1,912,635
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	5,105,279	26,473	5,131,752
Osborne Community Correctional Centre, Winnipeg, Man	788,511	3,500	792,011
Brandon Area Parole Office, Brandon, Man	387,269		387,269
Thunder Bay Area Parole Office, Thunder Bay, Ont	335,664	25,940	361,604
Thompson Area Parole Office, Thompson, Man	309,275		309,275
Saskatchewan District Parole Office, Regina, Sask	1,889,829	4,165	1,893,994
Oskana Community Correctional Centre, Regina, Sask	799,963	51,322	851,285
Prince Albert Area Parole Office, Prince Albert, Sask	1,607,447	25,302	1,632,749
Saskatoon Area Parole Office, Saskatoon, Sask	1,192,946	20,518	1,213,464
Edmonton District Parole Office, Edmonton, Alta	9,181,439	59,509	9,240,948
Grierson Centre, Edmonton, Alta	229,638		229,638
Red Deer Area Parole Office, Red Deer, Alta	360,377		360,377
Yellowknife Area Parole Office, Yellowknife, NWT	1,173,278	25,940	1,199,218
Grande Prairie Sub-office, Grande Prairie, Alta	67,830		67,830
Fort McMurray Sub-office, Fort McMurray, Alta	62,233		62,233
St. Paul Area Parole Office, St. Paul, Alta	60,837		60,837
Calgary District Parole Office, Calgary, Alta	5,181,459	42,529	5,223,988
Lethbridge Area Parole Office, Lethbridge, Alta	360,645		360,645
Regional Headquarters Pacific, Clearbrook, BC	3,071,481		3,071,481
Pacific Staff College, Mission, BC	2,492,005		2,492,005
Pacific Shared Services, Clearbrook, BC	28,144,481	5,760,074	33,904,555
William Head Institution, Victoria, BC	11,060,866	151,457	11,212,323
Pacific Regional Reception Assessment Centre, Abbotsford, BC	2,505,787		2,505,787
Matsqui Institution, Abbotsford, BC	15,891,818	187,230	16,079,048
Pacific Regional Health Centre, Abbotsford, BC	15,465,822	2,337,816	17,803,638
Mountain Institution, Agassiz, BC	15,457,427	9,804,428	25,261,855
Kent Institution, Agassiz, BC	19,203,921	224,739	19,428,660
Elbow Lake Institution, Harrison Mills, BC	3,572,050	161,826	3,733,876
Ferndale Institution, Mission, BC	4,887,891	428,822	5,316,713
Mission Institution, Mission, BC	14,841,975	225,138	15,067,113
Pacific Region Community Parole Offices (general), Matsqui, BC	1,325,020	507	1,325,527
Vancouver Area Parole Office, Vancouver, BC	7,182,783	346	7,183,129
Vancouver Island Area Parole Office, Victoria, BC	2,872,399		2,872,399
Abbotsford Area Parole Office, Abbotsford, BC	1,898,966		1,898,966
Northern Interior Area Parole Office, Prince George, BC	4,792,670		4,792,670
Pacific Parole Offices District Administration, Matsqui, BC	1,344,415		1,344,415
Sumas Centre Community Correctional Centre, Matsqui, BC	1,597,105		1,597,105
Total	1,245,428,684	111,291,365	1,356,720,049

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supplemented	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Collective agreements
		$	$	$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,996,000	16,126,858
Grants and contributions	10		50,500	
Canadian Dairy Commission—				
Program expenditures	15			64,599
Canadian Food Inspection Agency—				
Operating expenditures and contributions	20	8,793,758	183,000	22,366,741
Canada Customs and Revenue Agency—				
Operating expenditures	1	55,446,760	2,657,437	115,050,449
Canadian Heritage—				
Department—				
Operating expenditures	1		1,644,858	2,976,876
Canada Council—				
Payments to the Canada Council	20			128,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	40			168,000
Canadian Museum of Civilization—				
Operating and capital expenditures	45	76,931		434,000
Canadian Museum of Nature—				
Operating and capital expenditures	50	26,911		446,955
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	55	647,380	170,000	965,285
National Archives of Canada—				
Program expenditures, grants and contributions	60		245,000	1,693,484
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	65			322,000
National Battlefields Commission—				
Program expenditures	70	28,221		31,[illegible]
National Capital Commission—				
Operating expenditures	75			369,000
National Film Board—				
Grants and contributions	90			386,000
National Gallery of Canada—				
Operating and capital expenditures	95	61,681		258,000
National Library—				
Program expenditures	105	91,735		2,534,383
National Museum of Science and Technology—				
Operating and capital expenditures	110	56,575		187,000
Parks Canada Agency—				
Program expenditures	115	6,555,755	1,110,000	14,183,663
Public Service Commission—				
Program expenditures	125		5,904,962	3,014,246
Status of Women—Office of the Co-ordinator—				
Operating expenditures	130			241,905
Citizenship and Immigration—				
Department-				
Operating expenditures	1	230,000	672,000	11,341,998
Immigration and Refugee Board of Canada—				
Program expenditures	15	1,535,616	448,850	1,986,102

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple-mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		$	$	$
Environment—				
Department–				
Operating expenditures	1	3,538,000	1,442,207	9,857,111
Canadian Environmental Assessment Agency—				
Program expenditures	15			225,311
Finance—				
Department—				
Program expenditures	1		266,000	1,147,255
Auditor General—				
Program expenditures and contributions	25	160,000	75,000	546,290
Program expenditures	30			3,710
Canadian International Trade Tribunal—				
Program expenditures	35		17,000	170,786
Office of the Superintendent of Financial Institutions—				
Program expenditures	40		81,000	
Fisheries and Oceans—				
Operating expenditures	1		613,000	20,250,741
Foreign Affairs and International Trade—				
Department–				
Operating expenditures	1		857,000	6,441,925
Canadian International Development Agency—				
Operating expenditures	20	231,181	350,000	2,711,506
International Development Research Centre—				
Payments to the International Development Research Centre	45			268,000
International Joint Commission—				
Program expenditures	50		20,000	72,016
NAFTA Secretariat, Canadian Section—				
Program expenditures	55			23,611
Northern Pipeline Agency—				
Program expenditures	60			6,000
Governor General—				
Program expenditures	1		30,000	322,833
Health—				
Department—				
Operating expenditures	1		956,325	15,153,273
Hazardous Metarials Information Review Commission—				
Program expenditures	10			23,552
Medical Research Council—				
Operating expenditures	15	103,023	20,000	159,397
Patented Medicine Prices Review Board—				
Program expenditures	25			65,784
Human Resources Development—				
Department—				
Corporate Services Program—				
Program expenditures	1		1,757,754	2,163,340
Human Resources Investment and Insurance Program—				
Operating expenditures	5		1,579,893	6,242,531
Labour Program—				
Program expenditures	15	1,078,000		1,279,317
Income Security Program—				
Program expenditures	20			5,335,206

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		$	$	$
Canada Industrial Relations Board—				
Program expenditures	25			320,302
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	30			25,551
Canadian Centre for Occupational Health and Safety—				
Program expenditures	35			245,432
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		450,000	1,641,636
Indian and Inuit Affairs Program—				
Operating expenditures	5		129,053	4,801,881
Northern Affairs Program—				
Operating expenditures	35			1,219,303
Canadian Polar Commission—				
Program expenditures and contributions	50	25,687		
Industry—				
Department—				
Operating expenditures	1		1,119,905	10,933,908
Canadian Intellectual Property Office Revolving Fund	5	432,934		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		278,850	1,167,004
Canadian Space Agency—				
Operating expenditures	30		85,000	523,208
Capital expenditures	35			20,304
Competition Tribunal—				
Program expenditures	45			16,969
Copyright Board—				
Program expenditures	50	5,000		8,022
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	55		364,417	755,097
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	65			30,000
National Research Council of Canada—				
Operating expenditures	70		505,000	11,362,402
Natural Sciences and Engineering Research Council—				
Operating expenditures	85	212,000	60,000	553,633
Social Sciences and Humanities Research Council—				
Operating expenditures	95	265,260	25,000	259,145
Standards Council of Canada—				
Payments to the Standards Council of Canada	105	20,000		27,000
Statistics Canada—				
Program expenditures	110		50,000	9,539,082
Western Economic Diversification—				
Operating expenditures	115		911,128	652,629
Justice—				
Department—				
Operating expenditures	1		50,000	5,183,831
Canadian Human Rights Commission—				
Program expenditures	10		28,000	461,941
Canadian Human Rights Tribunal—				
Program expenditures	15			26,057

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		$	$	$
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		20,000	126,274
Federal Court of Canada—				
Program expenditures	30			884,660
Offices of the Information and Privacy Commissioners of Canada—				
Program expenditures	40	189,962	60,000	202,138
Supreme Court of Canada—				
Program expenditures	45		63,000	384,216
Tax Court of Canada—				
Program expenditures	50			253,282
National Defence—				
Operating expenditures	1	20,585,000	1,450,000	84,812,859
Natural Resources—				
Department—				
Operating expenditures	1		865,000	8,388,153
Atomic Energy Control Board—				
Program expenditures, grants and contributions	15		41,000	470,000
National Energy Board—				
Program expenditures	25		15,000	633,500
Parliament—				
The Senate—				
Program expenditures	1		25,000	
Library of Parliament—				
Program expenditures	10		347,000	806,000
Privy Council—				
Department—				
Program expenditures	1		100,000	1,200,475
Canadian Centre for Management Development—				
Program expenditures and contributions	5	173,226	370,000	183,985
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10		11,000	84,747
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		100,000	1,166,314
Chief Electoral Officer—				
Program expenditures	20			379,949
Commissioner of Official Languages—				
Program expenditures	25			334,997
Millennium Bureau of Canada—				
Operating expenditures	30			20,000
National Round Table on the Environment and the Economy—				
Program expenditures	40		5,000	52,138
Public Service Staff Relations Board—				
Program expenditures	45			114,633
Security Intelligence Review Committee—				
Program expenditures	50			16,000
The Leadership Network—				
Program expenditures	55			50,500

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		$	$	$
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		3,135,531	26,488,292
Consulting and Audit Canada Revolving Fund	S	193,486		
Translation Bureau Revolving Fund	S	264,480		
Canada Information Office—				
Program expenditures and contributions	20			98,212
Solicitor General—				
Department—				
Operating expenditures	1			553,063
Canadian Security Intelligence Service—				
Program expenditures	10		350,000	5,050,831
Correctional Service—				
Penitentiary Service and National Parole Service—				
Operating expenditures, grants and contributions	15		712,000	38,963,248
CORCAN Revolving Fund	S	142,385		
National Parole Board—				
Program expenditures	25		31,000	679,007
Office of the Correctional Investigator—				
Program expenditures	30	79,147		1,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	29,331,459	385,000	18,613,350
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			16,134
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50			60,091
Transport—				
Department—				
Operating expenditures	1		471,300	18,128,369
Canadian Transportation Agency—				
Program expenditures and contributions	30			440,183
Civil Aviation Tribunal—				
Program expenditures	35		5,000	21,577
Treasury Board—				
Secretariat—				
Central Administration of the Public Service Program—				
Operating expenditures	1		7,756,751	1,027,088
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1	2,500,000	532,000	9,321,900
Veterans Review and Appeal Board—				
Program expenditures	10	168,000		192,000
Total		133,249,553	44,054,721	537,739,667

SECTION 14

1999-2000
PUBLIC ACCOUNTS OF CANADA

Index

Index

A

Accountable advances, 3.13
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES, *see Volume I, Section 5*
ACCOUNTS RECEIVABLE, 4
ACQUISITION OF LANDS, BUILDINGS AND WORKS, 6
ACQUISITION OF MACHINERY AND EQUIPMENT, 7
Atomic Energy Control Board, (financial statement(s) of), 2.2
Authorities available from previous years, *see Volume II (Part I), Section 1*
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *see Volume II (Part I), Section 1*
Authorities granted by statutes other than Appropriation Acts, *see Volume II (Part I), Section 1*
Authorities granted in current year Appropriation Acts, *see Volume II (Part I), Section 1*

B

Budgetary details by allotment, 12.2

C

Canada Customs and Revenue Agency (financial statement(s) of), 2.7
Canada Employment Insurance Commission, (financial statement(s) of), 2.18
Canadian Centre for Management Development, (financial statement(s) of), 2.24
Canadian Centre for Occupational Health and Safety, (financial statement(s) of), 2.26
Canadian Food Inspection Agency, (financial statement(s) of), 2.30
Canadian Grain Commission Revolving Fund, (financial statements), 1.2
Canadian Intellectual Property Office Revolving Fund, (financial statements), 1.8
Canadian Pari-Mutuel Agency Revolving Fund, (financial statements), 1.14
Canadian Polar Commission, (financial statement(s) of), 2.31
Canadian Transportation Accident Investigation and Safety Board, (financial statement(s) of), 2.33
CASH AND ACCOUNTS RECEIVABLE, *see Volume I, Section 7*
Commissions, 12.15
Compensation payments and administration expenses (Human Resources Development), 13.8
CONSOLIDATED ACCOUNTS, *see Volume I, Section 4*
Consulting and Audit Canada Revolving Fund, (financial statements), 1.18
CORCAN Revolving Fund, (financial statements), 1.23
Court awards, 10.25

D

Debts, obligations and claims written off or forgiven, 3.9
Defence Production Revolving Fund, (financial statements), 1.27
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board), 13.21
Details of expenditures—November 1999 by-election (Privy Council), 13.17
Details of expenditures—Windsor—St.Clair by-election (Privy Council), 13.17
Details of other program expenditures of other ministries, *see Volume II (Part I), Section 1*
Details of other transfer payments, *see Volume II (Part I), Section 1*
Details of respendable amounts, *see related ministerial section in Volume II (Part I)*
Director of Soldier Settlement, (financial statement(s) of), 2.37
Director, Veterans' Land Act, (financial statement(s) of), 2.38

E

Education costs, 12.17
Ex gratia payments, 10.15
Expenditures by institution (Solicitor General), 13.18
Expenditures for Canadian representation at international conferences and meetings (Foreign Affairs and International Trade), 13.2

F

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, 11
FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, 2
FINANCIAL STATEMENTS OF REVOLVING FUNDS, 1
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS AND OBSERVATIONS OF THE AUDITOR GENERAL, *see Volume I, Section 1*
Fisheries Prices Support Board, (financial statement(s) of), 2.39
FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*

G

Geomatics Canada Revolving Fund, (financial statements), 1.29
Government Telecommunications and Informatics Services Revolving Fund, (financial statements), 1.35

I

INTEREST-BEARING DEBT, *see Volume I, Section 6*

L

LOANS, INVESTMENTS AND ADVANCES,
  see Volume I, Section 9
Losses of public money and property, 3.16

M

Medical Research Council, (financial statement(s) of), 2.40
Ministerial expenditures by standard object, *see Volume II (Part I), Section 1*
Ministerial expenditures by type, *see Volume II (Part I), Section 1*
Ministerial revenues by main classification, *see Volume II (Part I), Section 1*
Ministry summary (of source and disposition of authorities),
  see related ministerial section in Volume II (Part I)

N

National Battlefields Commission,
  (financial statement(s) of), 2.44
National Film Board Revolving Fund,
  (financial statements), 1.40
National Research Council of Canada,
  (financial statement(s) of), 2.47
National Round Table on the Environment
  and the Economy, (financial statement(s) of), 2.51
Natural Sciences and Engineering Research Council,
  (financial statement(s) of), 2.55
Non-lapsing authorities granted/repealed in the current year,
  see Volume II (Part I), Section 1

O

Optional Services Revolving Fund,
  (financial statements), 1.47
OTHER GOVERNMENT-WIDE INFORMATION, 12
OTHER INFORMATION RELATED TO THE FINANCIAL
  STATEMENTS, *see Volume I, Section 10*
OTHER MISCELLANEOUS INFORMATION, 13

P

Parks Canada Agency Enterprise Units Revolving Fund,
  (financial statements), 1.53
Passport Office Revolving Fund, (financial statements), 1.57
Payments of claims against the Crown, 10.2
PAYMENTS OF CLAIMS AGAINST THE CROWN,
  EX GRATIA PAYMENTS AND COURT AWARDS, 10
PROFESSIONAL AND SPECIAL SERVICES, 5
Program objective and business line description,
  see related ministerial section in Volume II (Part I)
Programs by business line, *see related ministerial section in Volume II (Part I)*
PUBLIC DEBT CHARGES, 9

R

Real Property Disposition Revolving Fund,
  (financial statements), 1.61
Real Property Services Revolving Fund,
  (financial statements), 1.65
Recapitulation of external expenditures by standard object,
  see Volume II (Part I), Section 1
Recapitulation of external expenditures by type,
  see Volume II (Part I), Section 1
Recapitulation of external revenues by main classification,
  see Volume II (Part I), Section 1
Remissions of taxes, fees, penalties and other debts, 3.2
Return on investments, 12.19
Revenues, *see related ministerial section in Volume II (Part I)*
REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT,
  see Volume I, Section 3

S

Salaries and allowances to Ministers of State and Secretaries of State
  (Privy Council), 13.16
Salaries of parliamentary secretaries to ministers paid in 1999-2000
  (Parliament), 13.15
Social Sciences and Humanities Research Council,
  (financial statement(s) of), 2.60
Source and disposition of authorities by type
  (voted and statutory), see Volume II (Part I), Section 1
Source and disposition of budgetary authorities by ministry,
  see Volume II (Part I), Section 1
Source and disposition of non-budgetary authorities by
  ministry, see Volume II (Part I), Section 1
Staff Development and Training Revolving Fund,
  (financial statements), 1.71
Statement of accounts receivable for tax revenues, 4.2
Statement of expenditures—Statutory expenses of electoral events
  (Privy Council), 13.17
Statement of revenues and expenditures, *see Volume II (Part I), Section 1*
Statement of sessional and expense allowances, and of
  travel and research expenses paid in 1999-2000 (Parliament), 13.9
Statement of sessional and expense allowances, and of
  travel expenses paid in 1999-2000 (Parliament), 13.11
SUPPLEMENTARY FINANCIAL INFORMATION, *see Volume I, Section 2*
SUPPLEMENTARY INFORMATION REQUIRED BY THE
  FINANCIAL ADMINISTRATION ACT, 3

T

TRANSFER PAYMENTS, 8
Transfer payments, *see related ministerial section in Volume II (Part I)*
Translation Bureau Revolving Fund, (financial statements), 1.80
Travel expenses for Canadian representation at international
  conferences and meetings (Foreign Affairs and International Trade), 13.3
Travel expenses of ministers and parliamentary secretaries, 12.22
Townsites Revolving Fund,
  (financial statement(s) of), 1.76